PROVINCIAL SERVICES

AND

LOCAL FUNDS ESTIMATES,

1883-84.

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W. J.—Reg. No. 5653C—20—14-8-83.

PART I.

ANNUAL ACCOUNTS OF BENGAL.

No. 649C, dated Calcutta, the 12th July 1883.

From—A. C. Tupp, Esq., Accountant-General, Bengal,

To—The Secretary to the Government of Bengal, Financial Department.

In continuation of my letter No. 344C, dated 26th June 1882, I have the honour to submit a report on the accounts of this province for the year 1881-82.

2. The accompanying statement gives an abstract view of the entire receipts and expenditure for the year under the principal heads, with the opening and closing balance.

Abstract of the Cash Account of the Government of Bengal for 1881-82.

Receipt Side.	Rs.	Rs.
A.—Revenue ... Imperial ...	14,90,11,810	
Provincial ...	3,76,21,491	
Local ...	41,29,712	
		19,07,63,013
B.—Adjustment of ... Local deficit ...	.....	3,39,276
C.—Assignments ... Imperial from Provincial ...	.....	.....
Provincial from Imperial and Local ...	85,08,866	
Local from Provincial ...	3,65,735	
		88,74,601
D.—Loans to Municipalities and Corporations ...	.....	6,51,153
Deposit heads ...	.....	2,58,18,192
E.—Provincial services and Incorporated Local Funds ...	.....	35,74,883
Bills ...	.....	73,61,534
Cash Remittances between treasuries ...	.....	7,15,57,958
Advance and suspense accounts ...	.....	40,40,300
Pre-audit cheques ...	.....	1,80,14,119
Accounts with other Governments ...	.....	2,53,66,981
Ditto with other Departments ...	.....	3,12,08,513
Book heads ...	.....	1,18,973
Total ...	.....	38,76,88,596
Cash balance in treasuries on 1st April 1881 ...	.....	2,14,75,565
Grand Total ...	.....	40,91,64,161

Disbursement Side.	Rs.	Rs.
A.—Expenditure ... Imperial ...	2,71,78,302	
Provincial ...	4,32,12,729	
Local ...	46,95,316	
		7,50,86,347
B.—Adjustment of ... Provincial Surplus ...	.....	25,51,893
C.—Assignments ... Imperial to Provincial ...	83,69,459	
Provincial to Local ...	3,65,735	
Local to Provincial ...	1,39,407	
		88,74,601
D.—Loans to Municipalities and Corporations...	.....	36,580
Deposit heads ...	.....	2,43,78,792
E.—Provincial services and Incorporated Local Funds	.....	13,74,139
Bills ...	.....	73,69,186
Cash remittances between treasuries ...	.....	7,15,69,667
Advance and suspense accounts ...	.....	42,90,380
Pre-audit cheques ...	.....	1,80,46,043
Accounts with other Governments ...	.....	13,25,22,661
Ditto with other Departments ...	.....	3,88,14,893
Book heads ...	.....	11,134
Total ...	.....	38,49,26,316
Cash balance in treasuries on 31st March 1882 ...	.....	2,42,37,845
Grand Total ...	.....	40,91,64,161

3. The details by major heads of the revenues and expenditure of the year (marked A in the abstract), divided between Imperial, Provincial, and local, are as follow :—

Heads.	Imperial.	Provincial.	Local.	Total.
Revenue and Receipts.	Rs.	Rs.	Rs.	Rs.
I.—Land Revenue ...	3,78,11,034	.....	1,32,858	3,79,43,892
III.—Forest ...	6,33,734	.....	.....	6,33,734
IV.—Excise on spirits and drugs.	.....	93,73,925	.....	93,73,925
V.—Assessed Taxes ...	12,88,965	3,50,000	.....	16,38,965
VI.—Provincial rates ...	.....	35,49,641	36,94,532	72,44,173
VII.—Customs ...	83,21,540	85,731	.....	83,07,271
VIII.—Salt ...	2,46,89,098	1,47,035	.....	2,48,36,133
IX.—Opium ...	7,53,38,930	.....	.....	7,53,38,930
X.—Stamps ...	.....	1,20,23,922	.....	1,20,23,922
XI.—Registration ...	.....	10,18,148	.....	10,18,148
XIII.—Post office ...	.....	.....	11,118	11,118
XV.—Minor Departments ...	.....	1,97,452	88,179	2,85,631
XVI.—Law and Justice ...	.....	17,16,549	.....	17,16,549
XVII.—Police ...	.....	5,22,733	.....	5,22,733
XVIII.—Marine ...	.....	10,81,975	.....	10,81,975
XIX.—Education ...	.....	5,73,363	.....	5,73,363
XX.—Medical ...	.....	1,36,038	.....	1,36,038
XXI.—Stationery and printing...	.....	1,22,130	.....	1,22,130
XXII.—Interest ...	7,38,408	21,298	.....	1,59,706
XXIII.—Receipts in aid of superannuation and retired allowances.	82,932	.....	.....	82,932
XXIV.—Miscellaneous ...	89,552	7,00,803	1,89,710	9,80,065
XXV.—Railway ...	.....	32,70,051	.....	32,70,051
XXVI.—Irrigation ...	.....	19,54,549	13,155	19,67,704
XXVII.—Other Public Works ...	.....	7,76,148	160	7,76,308
XXIX.—Gain by Exchange ...	97,617	.....	.....	97,617
	14,90,11,810	3,76,21,491	41,29,712	19,07,63,013
XXVIII.—Provincial and Local Deficits.	.....	.....	3,39,276	3,39,276
Total ...	14,90,11,810	3,76,21,491	44,68,988	19,11,02,289
Adjusting heads (Assignments) ...	.....	85,08,866	3,65,735	88,74,601
Grand Total ...	14,90,11,810	4,61,30,357	48,34,723	19,99,76,890

Heads.	Imperial.	Provincial.	Local.	Total.
Expenditure.	Rs.	Rs.	Rs.	Rs.
1. Interest on funded and unfunded debt.	.....	33,61,489	.....	33,61,489
2. Interest on service funds, &c.	3,57,828	.....	.....	3,57,828
3. Refunds and drawbacks ...	4,43,294	2,33,430	33,654	7,10,378
4. Land revenue ...	3,44,601	27,57,614	.....	31,02,215
5. Forest ...	3,94,542	.....	.....	3,94,542
6. Excise ...	.....	2,73,004	.....	2,73,004
7. Assessed taxes ...	.....	96,137	.....	96,137
8. Provincial rates ...	.....	.....	2,32,039	2,32,039
9. Customs ...	.....	6,85,792	.....	6,85,792
10. Salt ...	19,400	17,789	.....	37,189
11. Opium ...	2,05,43,684	12,748	.....	2,05,56,432
12. Stamps ...	.....	4,23,701	.....	4,23,701
13. Registration ...	.....	6,29,020	.....	6,29,020
15. Post office ...	.....	.....	3,01,368	3,01,368
17. Administration...	2,69,667	14,71,855	85,980	18,27,502
18. Minor Departments ...	4,70,563	5,03,150	48,228	10,21,941
19. Law and Justice ...	2,68,521	87,43,302	.....	90,11,823
20. Police ...	.....	40,86,588	.....	40,86,588
21. Marine ...	.....	10,55,248	.....	10,55,248
22. Education ...	.....	27,76,480	19,038	27,95,518
23. Ecclesiastical ...	1,94,483	8,155	.....	2,02,638
24. Medical ...	3,63,049	10,75,385	13,596	14,52,030
25. Stationery and printing ...	13,83,807	8,79,915	17,401	22,80,623
26. Political ...	20,305	39	.....	20,344
27. Allowances, &c....	11,71,525	.....	.....	11,71,525
28. Civil furlough ...	27,821	.....	.....	27,821
29. Superannuation ...	9,46,348	4,658	162	9,51,168
30. Miscellaneous ...	81,216	6,64,973	43,081	7,89,270
31. Famine relief ...	—1,23,070	.....	.....	—1,23,070
32. Railways ...	.....	30,34,468	.....	30,34,468
33. Irrigation ...	.....	36,60,235	1,649	36,61,884
34. Other Public Works ...	.....	67,37,554	38,99,120	1,06,36,674
36. Loss by exchange ...	1,218	.....	.....	1,218
Total ...	2,71,78,302	4,32,12,729	46,95,316	7,50,86,347
Provincial and Local Surplus ...	.....	25,51,893	.....	25,51,893
Total ...	2,71,78,302	4,57,64,622	46,95,316	7,76,38,240
Adjusting heads (Assignment) ...	83,69,459	3,65,735	1,39,407	88,74,601
Grand Total ...	3,55,47,761	4,61,30,357	48,34,723	8,65,12,841

4. It may be noted, with respect to the large minus entry of Rs. 1,23,070 against 31, Famine relief, on the expenditure side, that it represents a write-back of Rs. 1,61,729 on account of the famine in Bengal in 1873-74, made under instructions from the Comptroller-General, reduced by Rs. 38,659 expended in 1881-82 on account of famine relief operations on the frontier of the Chittagong Hill Tract.

5. The accompanying figures give full particulars of the allotments on account of Provincial Services made from Imperial Funds.

Nature of Allotment.	Number and date of order.	Amount.
		Rs.
Original allotment	1899, 29th March 1877 ...	33,32,000
Add—		
Assam lunatics	519, 31st January 1877 ...	4,217
Diet to revenue defaulters ...	4409, 16th November 1877 ...	7,000
Charges for Government estates ...	1597, 11th March 1878 ...	1,40,000
Salt Preventive Inspectors, Balasore ...	2252, 16th April 1878 ...	2,000
Cost of Europe stores	3948, 8th November 1878 ...	19,940
Port Officer's establishment ...	4462, 30th November 1878 ...	42,192
Surgeon-General, Bengal ...	375, 25th January 1879 ...	21,600
Assignment for managing other estates	1628, 10th July 1879 ...	40,000
Port Officer's contingencies ...	1699, 16th July 1879 ...	4,051
Inland customs, Behar	901, 28th February 1881 ...	12,000
Total Budget Estimate ...		36,25,000
Add—		
Registration of river borne traffic ...	2221, 18th August 1879 ...	2,200
Assignment for managing other estates	1628, 10th July 1879 ...	40,000
On account of 1878-79 not previously adjusted	3576, 15th October 1881 ...	88,409
Sale of cinchona bark in England ...	3552, 19th October 1881 ...	40,000
Assignment for charges on account of Government estates ...	318, 17th January 1882 ...	20,00,000
Special contribution, Comptroller-General's No. 195, 3rd May 1882 ...	958, 18th February 1882 ...	28,50,000
Grant to meet the demands of the new contract	1749, 27th March 1882 ...	28,523
Port Canning Debentures ...	913, 9th May 1882 ...	21,230
Charges of *Undaunted* for 1881-82 ...		
Inter-departmental charges ...	987, 29th July 1882 ...	10,576
Ditto ditto ...	1188, 19th August 1882 ...	3,719
Pensions of other Provinces ...	1373, 7th September 1882 ...	6,531
Duty on Shahjehanpore rum, Comptroller-General's	2100, 1st December 1882 ...	1,03,460
		88,19,648
Deduct—		
Assam lunatics, difference between the estimated and actual cost ...	1040, 4th August 1882 ...	2,215
On account of reduction in the rate of interest	863, 10th February 1882 ...	4,21,104
On capital expenditure, Productive Public Works		
Amount reduced by the transfer of *Undaunted*	1301, 29th June 1881 ...	26,870
Rhotas and *Celerity* from Provincial to Imperial		
Less the additional allotment on account of timber and stores ...		
	Net allotment ...	83,69,459

6. The largeness of the amount, as compared with previous years, is mainly caused by the two special grants made during the year—one for Rs. 28,50,000 given with reference to the new Provincial Contract for five years; the other for Rs. 20,00,000, being a refund of the amount surrendered to the Government of India in 1879-80 and 1880-81, as a contribution towards the cost of the Afghan war.

7. There was also a special contribution from Local to Provincial of Rs. 1,39,407 representing the balance of the Estates Improvement Fund, transferred in consequence of the the Fund being closed.

8. The total amount of the Provincial Assignment for the year was thus Rs. 85,08,866.
9. The grants made from Provincial to Incorporated Local Funds were as follow : —

District.		Amount.
		Rs.
District Road Fund, Bhagulpore		10,000
Ditto	Bogra	34,806
Ditto	Dinagepur	30,000
Ditto	Julpigoree	13,305
Ditto	Nuddea	65,883
Ditto	Rajshahye	29,895
Ditto	Rungpore	20,000
Contributions to District Road Committees for cess collecting establishments		45,575
Total District Road Fund ...		2,49,464
District Road Account, Chittagong Hill Tracts		10,000
Ditto	Dumka	25,000
Ditto	Singbhoom	10,000
Total District Road Account ...		45,000
		2,94,464
Inland Labour Transport Fund ...		71,271
Total Contributions ...		3,65,735

10. The grant to the Inland Labour Transport Fund comprises the deficit balance of the old fund under Act VII of 1873, as closed on the 31st December 1881, plus the sum of Rs. 20,000 to start the new fund on 1st January 1882, created under Act I of 1882, sanctioned in orders of the Government of Bengal, No. 1981, dated 15th August 1881.

11. The total receipts and expenditure of the "Incorporated Local Funds" was therefore—

	Budget Heads.	Assignments.	Totals.
	Rs.	Rs.	Rs.
Receipts ...	41,29,713	3,65,735	44,95,448
Expenditure ...	48,34,721	.....	48,34,721

12. It will be seen from these figures that there was a nett excess expenditure of Rs. 3,39,273 over the receipts of the year, which nearly corresponds with the larger expenditure of Rs. 3,32,889 incurred by District Road Committees. The remaining difference of Rs. 6,384 is a nett result of smaller disbursements under the District Post and Inland Labour Transport Funds, against the larger amount under the Estates Improvement Fund caused by the transfer of the balance to Provincial Services.

13. The distribution of the above amounts under budget heads has already been shewn in the statements entered under paragraph 3 above. The following figures distribute the amounts by funds, with opening and closing balance.

Distribution by Funds of Incorporated Local Receipts and Charges with Balance.

Fund.	Opening balance.	Receipts.	Total.	Expenditure.	Closing balance.
Service Heads.	Rs.	Rs.	Rs.	Rs.	Rs.
District Road Fund	18,47,909	38,33,438	56,81,347	41,70,680	15,10,667
Ditto Account	7,891	54,120	62,011	49,767	12,244
District Post Fund	76,203	3,15,582	3,91,785	3,01,979	89,806
Estates Improvement Fund	1,19,737	1,32,858	2,52,595	2,52,595	.. ...
Inland Labour Transport Fund	—74,875	1,59,449	84,574	59,701	24,873
Total Service Heads ...	19,76,865	44,95,447	64,72,312	48,34,722	16,37,590
Suspense Account.					
District Road Fund	—31,935	10,16,606	9,84,681	10,23,603	—38,922
Ditto Account	2,333	6,359	8,692	10,945	—2,253
Inland Labour Transport Fund	—50	75	25	365	—340
Total Suspense ...	—29,642	10,23,040	9,93,398	10,34,913	—41,515
Total Service Heads and Suspense ..	19,47,223	55,18,487	74,65,710	58,69,635	15,96,075

14. The balances of the District Road Committees and the District Post Fund were reconciled by districts during 1882-83, the small adjustments necessary to effect an agreement with local figures having been introduced into the accounts of that year.

15. A statement of the Inland Labour Transport Fund, containing details of receipts and expenditure with balance was sent to Government of Bengal under endorsement No. 1643C, dated 9th November 1882.

16. The large amounts against District Road Fund, under "Suspense Account," are the aggregate of advances and deposits; and the class of transactions coming under the designation of "Outside balance," in the account of District Road Committees. These balances have not been verified in any way, but, commencing with 1882-83, the figures will be obtained annually from the respective Committees and will be agreed with the books.

17. The next head for remark is Loans to Municipalities and Corporations, &c.

18. The following amounts were received during the year in repayment of loans:—

	Rs.
Calcutta Municipality	1,44,545
Calcutta Port Trust	90,734
Hooghly Bridge	73,333
Dacca Municipality	13,152
Burdwan ditto	2,278
Darjeeling ditto	1,297
Arrah ditto	610
Julpigoree Road Cess Committee	2,669
Tendook Pulgar, tehsildar of Darjeeling	15,000
Total ...	3,43,618

19. The recovery fr om the Julpigoree Road Cess Committee was the first instalment of a temporary loan of Rs. 5,338 sanctioned by the Government of Bengal during the year. The second instalment and balance was repaid in 1882-83.

20. The credit of Rs. 15,000 from Tendook Pulgar represents a moiety of the loan of Rs. 30,000 granted during the year, under orders of the Government of Bengal, on the mortgage of Cheboo Lama's estate in Darjeeling. One-half of the estate having been purchased by Government and made over to the Forest Department, under instructions from the Government of India, Financial Department, the Forest Department has given a credit for the amount, which has been taken in reduction of the loan.

21. The accompanying statement shews the loans outstanding at the beginning and end of the year:—

	Debt on 1st April 1881.	Debt on 31st March 1882.
	Rs.	Rs.
Calcutta Port Trust Consolidated Loan ...	52,53.564	51,62,830
Calcutta Port Fund	17,65,000	17,65,000
Hooghly Bridge	17,60,000	16 86,667
Calcutta Municipality	75,59,722	74,15,177
Canning ditto	2,36,100	2,36.100
Darjeeling ditto	39,359	38,061
Dacca ditto	13,153	...
Burdwan ditto	11,727	9,449
Arrah ditto	2,440	1,830
Dankooni drainage	3,06,290	...
Total ...	1,69,47,355	1,63,15,114
Net decrease ...		6,32,241

22. The debt of the Calcutta Port Fund is not repayable, it being the value of the moorings and vessels made over to the Port Trust Commissioners, whose obligation is confined to the payment of interest, and renewing the block when required.

23. The loan to the Canning Municipality has been kept on the books pending the result of the steps taken to obtain re-possession of the lands originally assigned to the Municipality. Under a decree recently obtained in the Court of the Second Subordinate Judge of the 24-Pergunnahs, two Sunderbun grants belonging to the Municipality have just been sold in satisfaction of the claim of Government.

24. The outstanding amount of the loan taken by the Dacca Municipality has been repaid in full and the account closed.

25. The balances of the other loans have all been acknowledged by the debtors as correct.

26. The head of Dankooni drainage has been closed by transfer of the amount to another head of "Embankment and Drainage Advances," under instructions from the Comptroller-General, the transactions not correctly appertaining to Loans

27. A statement showing the transactions of each loan has been submitted to the Government of Bengal.

28. The receipts and expenditure of "Excluded Local Funds" and "Municipalities" do not appear separately in the account, being included under the general head of "Deposits."

The following figures give the total for each head :—

Excluded Local Funds.

Receipts of the year, Rs. 8,30,773. Disbursements of the year, Rs. 5,53,597.

Municipalities.

Receipts of the year, Rs. 14,42,492. Disbursements of the year, Rs. 14,04,572.

29. The net result of the transactions of the year under the several heads of Provincial Services, Incorporated Local Funds, Excluded Local Funds, and Municipalities, are brought together in the following figures in the form of a plus and minus memoranda.

Provincial Services.

	Rs.
Balance on 1st April 1881	49,91,118
Surplus of the year's account	25,51,893
Balance on 31st March 1882 ...	75,43,011

Incorporated Local Funds.

Balance on 1st April 1881	19,47,223
Deficit of the year's account (including suspense) ...	3,51,148
Balance on 31st March 1882 ...	15,96,075

Excluded Local Funds.

Balance on 1st April 1881	1,16,629
Surplus of the year's account	2,77,176
Balance on 31st March 1882 ...	3,93,805

Municipalities.

Balance on 1st April 1881	3,19,781
Surplus of the year's account	37,920
Balance on 31st March 1882 ...	3,57,701

30. The difference in the closing balance of Provincial Services, as compared with the sum of Rs. 77,20,000 stated in paragraph 4 of the Resolution of Government of Bengal, Financial Department, dated 3rd July, No. 1265T—F, is due to the sum of Rs. 1,77,000 representing the expenditure on account of Census operations charged to Provincial, but refunded by the Government of India, having been added to balance by the Government of Bengal. The orders of the Government of India being dated the 3rd May 1883, the re-adjustment could not be brought into the accounts of 1881-82. It will be added in the accounts for 1882-83.

31. The accompanying statement shows the state of each of the Excluded Funds on 31st March 1882 :—

Name of Fund.	Balance, 1st April 1881.	Receipts.	Total.	Expenditure.	Balance, 31st March 1882.
	Rs.	Rs.	Rs.	Rs.	Rs.
Police Funds.					
Railway Police clothing	1,757	5,577	7,334	5,673	1,661
Marine Funds.					
Hospital Port Dues	6,282	59,505	53,223	57,681	4,459
Balasore Port Fund	6,543	12,611	6,068	10,348	4,280
Cuttack and Pooree Ports	13,540	19,442	5,852	10,071	4,219
Chittagong Port	13,590	60,827	47,237	41,952	5,285
Boat Registry Fund	1,145	.....	1,145	1,145	.....
Education Funds.					
Hindoo College Fund	14,183	7,877	22,060	1,890	20,170
Durga Churn Laha's Scholarship	1,722	3,004	4,726	2,989	1,737
Mozufferpore School Fund	465	3,938	4,403	4,388	15
Vizianagram Scholarship	3,470	1,800	5,270	1,080	4,190
Prosonno Nath Roy Fund	2,126	5,220	3,094	5,676	2,582
Mirza Mahomed Hossein's Endowment	532	1,677	2,209	1,193	1,016
Behary Lall Mookerjee's Endowment	5,100	6,490	11,590	5,341	6,249
Prince of Wales' Reception Fund	25,349	56,000	81,349	78,725	2,624
Bruce Legacy Fund	.....	2,87,666	2,87,666	.....	2,87,666
Medical and Charitable Funds.					
Pilgrims' lodging-house	19,341	27,315	46,656	22,145	24,511
Shah Bunwary Lall's Endowment	15,634	3,825	19,459	3,530	15,929
Prince Golam Mahomed's Trust	4,643	19,898	24,541	19,891	4,650
Bengal Charitable Relief	17,296	1,000	18,296	20	18,276
Chinsurah Poor Fund	1,629	1,731	3,360	1,681	1,679
Balasore Pilgrims' Hospital	1,395	909	2,304	589	1,715
Unno Chuttur Fund	1,382	314	1,068	.....	1,068
Choonee Lall Seal's Dispensary	1,531	1,995	3,526	2,146	1,380
Mitford Hospital Fund	... .	16,057	16,057	11,170	4,887
Public Works Funds.					
Darjeeling Improvement	9,670	18,742	28,412	20,438	7,974
Town ditto	639	639	.....	.....	.....
Juggernath Road Fund	2,219	1,232	3,451	354	3,097
Wahabee Fund	23,318	17,637	5,681	32,736	38,417
Mohsin Endowment Fund	49,163	1,07,662	1,56,825	1,30,451	26,374
Cantonment Fund	8,805	35,233	44,038	35,078	8,960
Miscellaneous Fund.					
Zoological Gardens	915	44,298	43,383	44,697	1,314
Obsolete Funds	35	652	617	519	98
	1,16,629	8,30,773	9,47,402	5,53,597	3,93,805

32. The deficit balances of the several funds shewn in antique have been fully noticed in the Resolution of the Government of Bengal, Financial Department, on the budget estimates of Excluded Local Funds for 1883-84, and therefore do not call for any remarks here. The small closing balance against the head of "Obsolete Funds" belongs to the late "Goalundo Town Improvement Fund," and has been cleared off by an adjustment of outstanding expenditure to that amount in 1882-83.

33. The head of Provincial Services and Local Funds—marked E in the account—comprises the surplus receipts of the year of Provincial Services and the excess expenditure of Incorporated Local Funds, as also the transactions of the latter under suspense account, referred to in paragraph 16.

34. None of the remaining heads in the account contain transactions appertaining to Provincial or Local, and there is nothing of a special nature in any of them requiring notice here.

C. E. G.—Reg. No. 4859C—122—1-8-83.

PART II.

No. 539, dated Calcutta, the 17th February 1883.

From—E. N. BAKER, ESQ., Offg. Under-Secretary to the Government of Bengal, Financial Department,

To—The Secretary to the Govt. of India, Department of Finance and Commerce.

IN continuation of the letter from this Government, No. 389, dated the 2nd instant, I am directed to submit herewith, for the information of the Government of India, an amended statement shewing the revised estimates of Provincial Services for 1882-83. The amendments have been made in consequence of considerable savings being anticipated in the grants for public works during the current year, and larger receipts than those previously reported by the Public Works Department being expected under Irrigation and other Public Works during 1883-84.

2. A copy of the letter from the Public Works Department of this Government, No. 602A, dated the 6th instant, and of its enclosure, together with a copy of the orders passed thereon by the Lieutenant-Governor in this Department, is enclosed.

No. 540.

COPY, with copy of the amended statement and of the statement received with memorandum from the Public Works Department of this Government, No. 602A, dated the 16th February 1882, forwarded to the Accountant-General for information.

By order of the Lieutenant-Governor of Bengal,

E. N. BAKER,

Offg. Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 17th February 1883.

Statement shewing the actual Receipts and Expenditure on account of Provincial Services for 1881-82, *and Revised Estimates for* 1882-83.

RECEIPTS.	Actuals, 1881-82.	Estimate, 1882-83.	Revised estimate, 1882-83.	REMARKS.
	Rs.	Rs.	Rs.	
Opening balance	49,91,113	72,49,000	77,20,000	
I.—Land Revenue	.....	1,24,98,000	1,25,89,000	
III.—Forests	.....	3,50,000	3,67,000	
IV.—Excise on spirits and drugs ...	93,73,925	50,55,000	48,75,000	
V.—Assessed taxes	3,50,000	8,00,000	7,87,500	
VI.—Provincial rates	35,49,641	35,79,000	36,83,400	
VII.—Customs	85,731	85,000	73,000	
VIII.—Salt	1,47,035	1,38,000	1,64,000	
X.—Stamps	1,20,23,922	60,00,000	62,00,000	
XI.—Registration	10,18,148	5,06,000	5,17,000	
XV.—Minor Departments	1,97,452	1,91,000	1,76,000	
XVI.—Law and Justice—				
Fees, fines, and forfeitures ...	9,05,365	9,06,000	} 16,40,000	
Jails	8,11,183	8,94,000		
XVII.—Police	5,22,734	5,46,000	5,20,000	
XVIII.—Marine	10,81,975	8,23,000	9,01,000	
XIX.—Education	5,73,363	5,14,000	5,60,000	
XX.—Medical	1,36,038	1,42,000	1,42,000	
XXI.—Stationery and Printing	1,22,130	1,12,000	1,35,000	
XXII.—Interest	21,296	21,000	41,000	
XXIII.—Superannuations	.....	71,000	74,0 0	
XXIV.—Miscellaneous	7,00,803	6,45,000	6,98,000	
XXV.—Railways	32,70,051	36,20,000	36,78,000	
XXVI.—Irrigation and Navigation ...	19,54,549	18,90,000	19,01,500	
XXVII.—Other Public Works—				
Ditto ditto by Civil officers	5,36,191	5,17,000	5,26,000	
Other Public Works by Public Works Department officers	2,39,957	1,85,000	1,80,000	
Total ...	3,76,21,401	3,99,96,000	4,03,57,400	
Allotment from Imperial to Provincial ...	83,69,459	.....	.....	
Contributions from Local to Provincial ...	1,39,407	1,60,000*	.....	* This represents the estimated balance of the Estates Improvement Fund, which actually amounted to Rs. 1,39,407, and was credited in the account of 1881-82.
Interprovincial adjustments	.....	.....	10,000	
	4,61,30,387	4,01,56,000	4,03,67,400	
GRAND TOTAL ...	5,11,21,475	4,74,05,000	4,80,87,400	

EXPENDITURE.	Actuals, 1881-82.	Estimate, 1882-83.	Revised estimate, 1882-83.	REMARKS.
	Rs.	Rs.	Rs.	
1. Interest on debts	33,61,489	35,62,000	35,55,000	
3. Refunds and drawbacks	7,89,012	6,22,000	6,46,000	
4. Land revenue	27,57,614	36,84,000	29,73,000	
5. Forest	.....	2,20,000	2,20,000	
6. Excise on spirits and drugs	2,73,004	1,35,000	1,38,000	
7. Assessed taxes	96,137	50,000	50,000	
9. Customs	6,85,792	5,69,000	5,80,000	
10. Salt	17,789	20,000	18,000	
11. Opium	12,748	.....	.....	
12. Stamps	4,23,701	2,25,000	2,12,000	
13. Registration	6,29,620	3,16,000	3,17,000	
17. Administration	14,71,855	14,68,000	14,78,000	
18. Minor Departments...	3,26,158	3,06,000	*3,28,500	* This includes a provision of Rs. 39,500 for Census instead of Rs. 32,000 estimated by the Accountant-General.
19. Law and Justice—				
Judicial Courts	69,68,239	73,78,000	} 91,77,000	
Jails	15,98,867	19,91,000		
20. Police	40,86,588	45,81,000	45,29,000	
21. Marine	10,55,248	8,28,000	8,64,000	
22. Education	27,76,480	29,60,000	29,34,000	
23. Ecclesiastical	8,155	.....	.....	
24. Medical	10,75,383	14,26,000	13,68,000	
25. Stationery and Printing	8,79,915	10,04,000	9,34,000	
26. Political Agencies	39	.....	.....	
29. Superannuations	4,658	10,28,000	11,55,000	
30. Miscellaneous	2,85,587	2,92,000	3,10,000	
32. Railways	30,34,468	35,70,000	36,12,400	
33. Irrigation and Navigation	38,60,233	36,72,000	34,72,000	
34. Other Public Works—				
Other Public Works by Civil officers	70,315	48,000	40,000	
Ditto by Public Works Department officers	66,87,230	57,51,000	60,28,000	
Total ...	4,30,35,737	4,51,66,000	4,51,45,900	
Contributions to Imperial	.....	1,36,000	.....	
Ditto to Local	3,63,685	13,50,000	2,75,000	
	4,34,01,422	4,66,92,000	4,54,20,900	
Closing balance	77,20,053	8,13,000	26,66,500	
GRAND TOTAL ...	5,11,21,475	4,74,05,000	4,80,87,400	
Provincial surplus (+) or deficit (—) ...	+ 27,28,935	— ,36,000	—50,53,500	

J. E. S.—Reg. No. 4775C—30—14-7-83.

PART III.

ESTIMATES OF REFUNDS AND DRAWBACKS, 1883-84.

BENGAL PROVINCIAL SERVICES BUDGET ESTIMATE OF DISBURSEMENTS, 1883-84.

No. 2086C, dated Calcutta, the 29th December 1882.
Memo. by—A. F. TUPP, Esq., Accountant-General, Bengal.
FORWARDED to the Secretary to the Government of Bengal, Financial Department.

GRANT 3.—REFUNDS AND DRAWBACKS.

	Budget estimate, 1883-84.	Sanctioned grant, 1883-84.	Sanctioned estimate, 1882-83.	Actuals, 1881-82.	Regular estimate, 1882-83.	Actuals for six months, 1882-83.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Revenue Refunds	1,03,500	1,03,500	1,00,150	2,23,629	1,14,000	69,278	
Miscellaneous Refunds	5,42,500	5,42,500	5,21,000	5,65,172	5,64,000	2,90,798	
Total ...	6,46,000	6,46,000	6,21,150	7,88,801	6,78,000	3,60,076	

DETAILS.	Budget estimate, 1883-84.		Sanctioned grant, 1883-84.		Sanctioned estimate, 1882-83.		Actuals, 1881-82.		Regular estimate, 1882-83.	Actuals for six months, 1882-83.	EXPLANATORY REMARKS.
REVENUE REFUNDS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
PROVINCIAL HEADS.											
Provincial.											
Provincial rates { Public Works Cess ...	2,000		2,000		2,000		1,442		6,000	4,332*	*Includes two special items aggregating Rs. 3,840 representing erroneous credits in Burdwan and Pubna in previous years.
Provincial rates { General management of Wards' Estates.	500		500		500		895		400	.....	
Salt—Other than Customs and Excise duty.	250		250		500		94		.....	.....	Reduced with reference to the refunds of the past two years.
		2,750		2,750		3,000		2,432	6,400	4,332	
DIVIDED HEADS.											
Provincial share.											
Land Revenue	13,600		13,600		18,000		.....		13,600	16,153†	†Of this amount Rs. 3,888 will be written back.
Forest	150		150		150		.....		.....	.....	
Excise	3,000		3,000		3,000		9,390		3,500	2,214	
Assessed taxes	23,000		23,000		15,000		96,388		30,000	16,264	According to the estimates of the local officers.
Stamps ... { Compromised suits ...	22,000		22,000		22,000		46,210		23,000	11,892	
Stamps ... { Retrial	1,000		1,000		1,000		1,809		1,000	671	
Stamps ... { Spoilt stamp paper ...	19,000		19,000		19,000		39,711		18,500	9,943	
Stamps ... { Miscellaneous stamp refunds	19,000		19,000		19,000		27,689		18,000	7,809	
Total divided heads ...		1,00,750		1,00,750		97,150		2,21,197	1,07,600	64,946	
Total revenue refunds ...		1,03,500		1,03,500		1,00,150		2,23,629	1,14,000	69,278	
MISCELLANEOUS.											
PROVINCIAL HEADS.											
Law and Justice { Fees, forfeitures, &c....	15,000		15,000		15,000		13,697		12,500	6,151	
Law and Justice { Fines	1,50,000		1,50,000		1,25,000		1,53,044		1,52,000	75,923	Based on the average of the past three years.
Law and Justice { Jails	500		500		500		9,455		500	176	
Police	15,000		15,000		15,000		17,851		15,000	10,900	
Marine	2,000		2,000		2,000		2,644		1,000	.....	
Education	6,000		6,000		6,000		12,884		2,000	131	
Medical	5,000		5,000		5,000		6,162		1,000	64	
Printing	500		500		500		1,085		500	265	
Miscellaneous ... { Unclaimed or lapsed deposits.	2,90,000		2,90,000		2,90,000		2,85,686		2,60,000	1,03,839	
Miscellaneous ... { Miscellaneous... ...	48,000		48,000		48,000		37,301		1,10,000	88,365	Includes special refund of Rs. 67,242 for Nazaranas levied in 1877 from the Dhenkanal estate in Cuttack, Tributary Mehals, sanctioned in letter from Government of India, Foreign Department, No. 147GP, dated 5th May 1882, to Government of Bengal.
Public Works	5,000		5,000		9,000		15,562		4,500	2,364	Smaller refunds of ferry tolls.
		5,37,000		5,37,000		5,16,000		5,55,371	5,59,000	2,88,178	
DIVIDED HEADS.											
Provincial share.											
Registration ... { Registration fees ...		1,000		1,000		1,000		2,070	1,000	578	
Registration ... { Copying fees		4,500		4,500		4,500		7,731	4,000	2,042	
Total divided heads ...		5,500		5,500		5,500		9,801	5,000	2,620	
Total miscellaneous refunds ...		5,42,500		5,42,500		5,21,500		5,65,172	5,64,000	2,90,798	

P. M. D'M.—Reg. No. 11953C—80—12-1-83.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 9TH JANUARY 1883.

RESOLUTION.

READ—

Endorsement from the Accountant-General, No. 2086C, dated the 29th December 1882, submitting the budget estimate of expenditure under grant 3, Refunds and Drawbacks, for 1883-84.

This budget provides for refunds under all heads of receipts which are entirely provincial, as well as the provincial share of refunds under the revenue heads which are divided between the Provincial and Imperial Governments. The estimate submitted by the Accountant-General provides for an expenditure of Rs. 6,46,000 for 1883-84, against Rs. 6,21,650 for the current year. The figures of the two years are compared in the following table:—

Heads of receipt entirely Provincial.

	Estimate, 1883-84. Rs.	Estimate, 1882-83. Rs.
Provincial rates	2,500	2,500
Salt, other than customs and excise duty ...	250	500
Law and Justice—		
Fees and fines	1,65,000	1,40,000
Jails	500	500
Police	15,000	15,000
Marine	2,000	2,000
Education	6,000	6,000
Medical	5,000	5,000
Printing	500	500
Miscellaneous	3,38,000	3,38,000
Public Works	5,000	9,000
Total ...	5,39,750	5,19,000

Divided heads, Provincial share.

Land Revenue	13,600	18,000
Forests	150	150
Excise	3,000	3,000
Assessed taxes	23,000	15,000
Stamps	61,000	61,000
Registration	5,500	5,500
Total ...	1,06,250	1,02,650
GRAND TOTAL ...	6,46,000	6,21,650

2. Increased provision has been made under the heads of "Fines of Judicial Courts" and "Assessed taxes." The "fines" aggregated Rs. 1,53,044 in 1881-82, and Rs. 75,923 during the first six months of the current year. A sum of Rs. 1,50,000 is entered for next year, which will stand. The total refunds of license-tax during the first seven months of 1882-83 amounted to Rs. 39,236, and it is estimated that by the end of the year the provincial share of this refund may come up to Rs. 30,000. The Accountant-General's estimate of Rs. 23,000 for 1883-84 is accepted. His estimates under the remaining heads are based on the actuals of the past and present years, and will also stand. The total grant for Refunds and Drawback will then be Rs. 6,46,000.

ORDER—Ordered that a copy of the Resolution, with a copy of the estimate, be forwarded to the Accountant-General for information.

By order of the Lieutenant-Governor of Bengal,

COLMAN MACAULAY,

Secretary to the Government of Bengal.

No. 63.

COPY, with copy of the estimate, forwarded to the Accountant-General for information.

By order of the Lieutenant-Governor of Bengal,

C. W. BOLTON,

Under-Secy. to the Govt. of Bengal.

CALCUTTA,
The 9th January 1883.

C. E. G.—Reg. No. 11954—68—12-1-83.

LAND REVENUE BUDGET. 1883-84.

No. 2170C, dated Calcutta, the 20th January 1883.
Memo. by—A. C. Tupp, Esq., Accountant-General, Bengal.
Forwarded to the Secretary to the Government of Bengal, Financial Department.

I.—Land Revenue.

Receipts.		Budget estimate, 1883-84.	Sanctioned estimate, 1883-84.	Sanctioned estimate, 1882-83.	Actuals of 1881-82.	Regular estimate, 1882-83.	Actuals for six months, 1882-83.	Explanatory Remarks.
		Rs.	Rs.	Rs.		Rs.	Rs.	
ercentage of land revenue		1,23,09,000	1,23,17,000	1,21,98,200	.....	1,22,69,200	42,85,354	Calculated at the rate of 32·4026 per cent. on a total revenue of Rs. 3,79,88,000.
m per cent. on collections from Government estates, and estates of which the rental accrues temporarily or permanently to the State		3,88,000	3,88,000	2,17,800	Included under Local Funds.	3,19,800	95,289	According to the estimates of Local officers passed by the Board of Revenue. The figures for 1882-83 represent the amounts sanctioned by the Government of India.
Recovery of Cesses.								
and Public Works Cess on all ryotwari tracts and Government estates settled ryotwari	18,012							
and Public Works Cess on all estates settled otherwise than ryotwari	1,30,357							
	1,48,369							
educt—								
ransfer to 4—Land Revenue in reduction of Road Cess expenditure	1,48,369	.....	.....	.....		.....	10,439	
Total ...		1,26,97,000	1,27,05,000	1,24,16,000	.....	1,25,89,000	43,91,082	

Net increase in 1833-84, Rs. 2,81,000.

Grant 4.—Land Revenue.

Expenditure.	Budget estimate, 1883-84.		Sanctioned grant, 1883-84.		Budget estimate, 1882-83.		Actuals, 1881-82.		Regular estimate, 1882-83.	Actuals for six months, 1882-83.	Explanatory Remarks.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Collectors' and Deputy Commissioners', &c., establishments ...	25,12,500		25,30,120		24,40,000		24,39,150		24,60,000	12,06,525	
Allowance to District and Village Officers	1,52,000		1,52,000		1,44,000		.....		1,00,000	50,797	
Charges for the management of estates, the rental of which belongs permanently or temporarily to Government	2,15,600		2,15,960		3,32,600		2,15,960		2,20,000	1,47,663	
Revenue Survey	45,000		45,000		47,000		.....		47,000	12,806	
and settlement charges	16,800		16,800		43,000		.....		43,000	23,122	
Subdivisional establishments ...	1,15,700		1,15,700		1,25,000		90,221		1,00,000	48,560	
Cess, rates, and taxes	2,200		2,200		2,200		2,241		2,000	1,128	
Petty construction and repairs ...	1,200		1,200		1,200		1,042		1,000	293	
Amount provided for the new Khoolna district	.....		.....		31,000		.....		.....	.....	
			30,78,620								
Deduct for rounding ...	.....		620								
Total Provincial ...		30,61,000		30,78,000		31,66,000		27,57,614	29,73,000	14,90,894	

GRANT 4.—LAND REVENUE—*continued.*

Numbers 1882-83.	Numbers 1883-84.	Details.	Budget estimate, 1883-84.		Sanctioned grant, 1883-84.		Budget estimate, 1882-83.		Actuals, 1881-82.		Regular estimate, 1882-83.	Actuals for six months, 1882-83.	Explanatory Remarks.
		REVENUE SURVEYS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		DEMARCATION SURVEY.											
		Salaries.											
	4	Assistant Superintendents or Deputy Collectors		9,000		9,000		9,000				6,903	
		Establishment.											
26	26	Clerks	8,160		8,160		8,160					4,315	
3	3	Surveyors and Assistant Surveyors ...	2,040		2,040		2,040					.....	
19	19	Servants, guards, measurers, and others	1,368		1,368		1,368					1,742	
		Field establishment ...	20,840		20,840		20,836					11,711	
		Temporary establishment	.....		.....		.....					7,015	
		Survey of the Ghatwali lands in Maunbhoom and Bankoora	10,482		10,482		16,596					.....	It is expected that the sur of the ghatwali lands in Ma bhoom will be completed the end of March 1883.
				42,890		42,890		49,000				24,783	
		Travelling expenses and allowances	4,520		4,520		4,500					2,246	
		Service postage stamps	.....		.....		.....					224	
		Boundary pillars	400		400		.....					1,693	
		Miscellaneous	8,190		8,190		8,500					3,670	
				13,110		13,110		12,000				7,833	
				65,000		65,000		71,000				39,519	
		Lump addition ...		74,000		74,000		74,000					This represents Revenue Su vey charges transferred fr the estimate of the Gove ment of India.
		Total Revenue Surveys ...		1,39,000		1,39,000		1,45,000			1,45,000	39,519	
		Imperial ...		.....		48,000		98,000					
		Provincial ...		45,000				47,000			47,000	12,806	
		LAND SETTLEMENT CHARGES.											
3	2	Settlement officers ...	6,000		6,000		20,700					13,392	
		Deduct—Annuity ...	.....		.....		108						
				6,000		6,000		20,592				13,392	
		Establishment	9,018		9,018		20,566					4,614	The decrease under the sev ral heads is due mainly a reduction under Pooree Rs. 56,200 and under Julp gore of Rs. 10,000, and estimate from Chittagon for which Rs. 22,800 w provided in 1882-83, explanation of which t Collector states that the are no settlements und contemplation, and th the only mehals likely come under settleme operations are those pu chased by Government s for arrears of revenu which come under the ca gory of Government estat and therefore do not fa under this head. Again these decreases there is provision of Rs. 9,806 f Rajshahye, and fluctuatio in other districts.
		Deputy Collectors, Sub-Deputy Collectors and establishments ...	9,648		9,648		21,228					7,988	
		Measuring establishments	10,610		10,610		22,974					9,442	
		Establishment for writing jummabundee papers	11,324		11,324		35,449					10,635	
		Temporary establishment	.....		.....		.....					20,434	
				40,600		40,600		1,00,217				53,113	
		Travelling expenses	1,212		1,212		3,527					1,136	
		Service postage stamps	260		260		387					87	
		Office expenses and miscellaneous	3,628		3,628		9,277					3,603	
		Value of stores	.....		.....		.....					25	
				5,100		5,100		13,191				4,851	
		Total Land Settlement Charges ...		51,700		51,700		1,34,000			1,34,000	71,356	
		Imperial ...		.....		34,900		91,000			.....	.....	
		Provincial ...		16,800		16,800		43,000			43,000	23,122	

GRANT 4.—LAND REVENUE—*continued.*

Numbers 1882-83	Numbers 1883-84	Details	Budget estimate, 1883-84		Sanctioned grant, 1883-84		Budget estimate, 1882-83		Actuals, 1881-82		Regular estimate, 1882-83	Actuals for six months, 1882-83	Explanatory Remarks
		PROVINCIAL.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		COLLECTORS' AND DEPUTY COMMISSIONERS', &C., ESTABLISHMENTS.											
		Salaries.											
		Collectors and Magistrates—											
15	15	1st grade, at Rs. 2,250 each per mensem	4,05,000		4,05,000		4,05,000						
15	15	2nd grade, at Rs. 1,800 each per mensem	3,24,000		3,24,000		3,24,000						
6	7	3rd grade, at Rs. 1,500 each per mensem	1,26,000		1,26,000		1,08,000						Addition for the new district of Khoolna.
		Joint Magistrates and Deputy Collectors—											
22	23	1st grade, at Rs. 900 each per mensem	2,48,400		2,48,400		2,37,600						
11	12	2nd grade, at Rs. 700 each per mensem	1,00,800		92,400		92,400		13,49,521			6,42,782	According to the Bengal Civil list.
		Assistant Magistrates and Collectors—											Addition for the new district of Khoolna.
68	66	1st class, at Rs. 450 to Rs. 500 each per mensem.	3,85,896		3,85,896		4,04,400						
10	9	2nd class, at Rs. 400 each per mensem	38,400		38,400		48,000						According to the Bengal Civil list.
3	...	Assistant Magistrates and Collectors under sec. 6, Vic., Chap. 3.	.....		.....		8,856						These officers are now included in the Bengal Civil list in the grades according to salary, so that the distinction is not required.
224	231	Deputy Collectors and Magistrates (Uncovenanted), salaries varying from Rs. 200 to Rs. 800 each per mensem ...	11,31,000		11,31,000		11,84,000		10,74,346			5,39,924	According to the scale sanctioned by Government of Bengal in Resolution, dated 25th July 1882, No. 3168A, the post of Supernumerary Deputy Collectors being absorbed therein. Provision for the officer who holds the post of Assistant Superintendent of Tributary Mehals is included under Criminal Courts. The figures for the present year were entered by the Government of India.
1	...	Supernumerary Deputy Collector	.....		.....		2,400						
9	9	Deputy Commissioners, salaries varying from Rs. 1,000 to Rs. 1,833 each per mensem ...	1,64,000		1,64,000		1,64,000						
8	8	Assistant ditto, salaries varying from Rs. 500, Rs. 700, and Rs. 800 each per mensem	51,600		51,600		63,600		2,07,113			1,02,122	
1	1	Sub-Assistant Commissioners	1,200		1,200		1,200						
				29,76,296		29,67,896		30,43,456		26,30,980		12,84,828	
		Deduct—Probable Saving ...		2,40,056		2,80,092		3,09,280					
				27,36,240		27,27,904		27,34,176					
		Less—Deduction on account of the Civil Service Annuity		71,240		70,904		69,176					
		Deduct*—		26,65,000		26,57,000		26,65,000		26,30,980		12,84,828	
		Moiety of salaries provided under Grant 19, "Criminal Courts," page 233		13,32,500		13,28,500		13,32,500		13,15,490		6,42,414	
				13,32,500		13,28,500		13,32,500		13,15,490		6,42,414	
		Salaries.											
2,015	3,064	Chief office establishment ... ... Tehsildars (or Malmatdars) and establishment	7,12,400		7,12,400		6,91,400		6,68,301			3,40,823	Establishment for the new district of Khoolna, increase of establishment for the Railway Deputy Collector and additional establishments under Deputy Collectors, as also biennial increments of the Vernacular Departments of Collectors and Deputy Collectors.
		Temporary establishment	8,000		8,000		5,600		848			1,162	Increase for Land Registration work in the Calcutta Collectorate, against a decrease under Railway Deputy Collector.
		Survey of waste land—establishment and contingencies	1,600		1,600		1,600		1,340			2,311	
		Khorda Forest establishment and contingencies	2,600		2,600		2,600		2,570			1,168	
		Partition establishments	30,000		50,000		20,000		25,093			23,169	Expenditure increasing, payments on account of Ameens being taken to this head, and the receipts credited under XXIV—Miscellaneous.
				7,54,600		7,74,600		7,21,200		6,98,152		3,68,573	

GRANT 4.—LAND REVENUE—*continued.*

DETAILS.	Budget estimate, 1883-84.		Sanctioned grant, 1883-84.		Budget estimate, 1882-83.		Actuals, 1881-82.		Regular estimate, 1882-83.	Actuals for six months, 1882-83.	EXPLANATORY REMARKS.
PROVINCIAL—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
COLLECTORS' AND DEPUTY COMMISSIONERS,' &c., ESTABLISHMENTS—*continued.*											
Contingencies.											
Law charges	50,000		50,000		50,000		53,753			16,834	
House allowance	1,900		1,900		1,890		2,852			1,466	
Compensation for lands taken for public purposes	.....		.....		.....		477			3,806	
Office and ground rent	11,930		11,930		11,930		10,098			4,049	
Petty construction and repairs ...	21,420		21,420		19,630		16,287			6,942	According to local estimates. Many officers represent that the fixed allotment is quite insufficient to keep all the bungalows of the Revenue Department in proper condition. A larger amount is spent by Collectors than by Magistrates.
Service telegrams	4,510		4,510		4,251		3,152			1,544	
Section writing	30		30		50		.....			.....	
Purchase of tents and furniture ...	30,150		31,350		22,784		25,074			8,013	The increase is chiefly for Bhagulpore, Furreedpore, Shahabad, Mymensingh, Loharduggu, and Pooree.
Ditto of books and publications ...	710		710		651		189			65	
Contract contingencies	65,500		65,500		64,264		76,261			28,462	Increase for rent of salt lands in Midnapore, which was not demanded by the proprietors until their appeal was finally disposed of.
Value of mathematical stores	.....		.....		.....		2,982			114	
Do. of medical stores	.....		.....		.....		.....			.....	
Do. of mint stores	.....		.....		.....		377			.....	
Other miscellaneous charges	.....		.....		.....		.....			13,249	
		1,86,150		1,87,350		1,75,450		1,91,502		84,544	
Travelling expenses.											
Travelling and tentage allowances of officers	65,000		65,000		65,000		61,846			23,859	
Travelling and tentage allowances of establishment	30,000		30,000		30,000		33,642			16,183	
		95,000		95,000		95,000		95,488		40,042	
Postage charges.											
Purchase of service postage stamps ...		30,000		30,000		27,000		25,936		13,174	A slight increase with reference to the Resolution of Government of India, Department of Finance, No. 225, dated 12th April 1882, under which the postage on court processes is to be borne by Government.
NUMBERS. 1882-83. / 1883-84. — *Charges for the service of Revenue Processes.*											
62 / 65 Nazirs	32,030		32,450		31,330		31,821			16,482	Nazirs sanctioned for Khoolna, Noakhally, and Chittagong Hill Tracts, as also biennial increments, against which some vacancies have been filled up on minimum pay.
592 / 592 Peons	45,200		45,200		44,550		46,287			22,946	
.. / .. Extra peons	35,100		35,100		32,750		32,594			17,790	
Travelling charges	1,920		1,920		1,670		1,611			475	
Contingencies	.....		.....		.....		269			85	
		1,14,250		1,14,670		1,10,300		1,12,582		57,778	
Lump alteration		.....		.....		24,61,450					
		.....		.....		—21,450					
Total Collectors', &c., establishments		25,12,500		25,30,120		24,40,000		24,39,150	24,60,000	12,06,525	
SUB-DIVISIONAL ESTABLISHMENTS.											
NUMBERS. 1882-83. / 1883-84.											
77 Sub-Deputy Magistrates and Collectors... ..		73,950		73,950		83,600		60,608		30,523	According to the scale sanctioned by Government of Bengal in Resolution, dated 25th July 1882, No. 3168A.
Establishment.											
Canoongoes and Surveyors	22,650		22,650		22,650		22,039			11,168	
Chainmen and measurers	12,210		12,210		12,210		10,291			4,461	
Temporary establishment	.....		.....		.....		.....			.....	
		34,860		34,860		34,860		32,330		15,629	
Contingent charges.											
Office and ground rent	.....		.....		250		225			50	
Travelling allowances	6,890		6,890		6,290		6,057			2,358	Special boat allowance for the Dacca and Chittagong Divisions, Jessore, Khoolna, and 24-Pergunnahs, sanctioned in letter from Government of India, No. 3044, dated 9th August 1882.
Service postage stamps	.....		.....		.....		1			.....	
Petty construction and repairs ...	.....		.....		.....		.....			.....	
Office expenses and miscellaneous ...	.....		.....		.....		.....			.....	
		6,890		6,890		6,540		6,283		2,408	
Total Sub-divisional Establishments		1,15,700		1,15,700		1,25,000		99,221	1,00,000	48,560	

GRANT 4.—LAND REVENUE.—*concluded.*

DETAILS.	Budget estimate, 1883-84.		Sanctioned grant, 1883-84.		Budget estimate, 1882-83.		Actuals, 1881-82.		Regular estimate, 1882-83.	Actuals for six months, 1882-83.	EXPLANATORY REMARKS.
PROVINCIAL—*concluded.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
CHARGES FOR THE MANAGEMENT OF ESTATES, THE RENTAL OF WHICH BELONGS PERMANENTLY OR TEMPORARILY TO THE STATE.											
Deputy Collectors	4,200		4,200		5,400		5,304			5,619	According to local estimates as accepted by the Board of Revenue, with the exception of Doomka which is not under the Board, and for which Rs. 20,000 is estimated. The entry of Rs. 1,17,000 under improvement of Government estates in the column 1882-83, was made by Government from the budget estimate of Incorporated Local Funds consequent on the abolition of the Estates Improvement Fund, and the transfer of the expenditure to this head with reference to the orders of the Government of India, Department of Finance, No. 3552, dated 19th October 1881. The amount was made up as follows:—
Tehsildars and Mohurirs	63,499		63,499		93,580		98,960			46,292	
Clerks and servants	30,607		30,607		26,330					4,655	
Temporary establishment	8,692		8,692		5,410		4,813			7,632	
Commission on collections	23,845		23,845		44,950		45,998			5,750	
Office and ground rent	799		799		3,870		4,681			2,427	
Petty construction and repairs ...	59,831		59,831		5,510		14,615			12,330	
Contingencies	7,685		7,685		9,760		17,907			15,178	
Travelling allowances	5,892		5,892		7,050		4,665			2,389	
Service postage stamps	442		442		470		126			58	
Rent of escheated estates...	203		203		13,270		18,891			194	
Improvement of Government estates ...	.....		.....		1,17,000		.....			.....	
Road cess payable by Government as holders—											
On estates settled ryotwari 37,609											
On estates settled otherwise 1,20,665											
1,58,274	9,905		9,905		.....		.....			45,139	
Deduct—Cess receipts per contra 1,48,369											
		2,15,600		2,15,600		3,32,600		2,15,960	2,20,000	1,47,663	
ALLOWANCES TO DISTRICT AND VILLAGE OFFICERS.											
Malikana		1,52,000		1,52,000		1,44,000		.....	1,00,000	50,797	The increase is in Monghyr with reference to the current demand, and in Furreedpore for some estates of private individuals brought under khas management.
RENT, RATES, AND TAXES.											
Office rent		2,200		2,200		2,200		2,241	2,000	1,128	
PETTY CONSTRUCTION AND REPAIRS...		1,200		1,200		1,200		1,042	1,000	293	

	Rs.
Establishments and contingencies	1,020
Net payments for cesses	5,000
Education ...	32,000*a*
Medical	3,235*a*
Superannuations	27*a*
Miscellaneous ...	20
Contributions to District Road Committees ...	50,506*b*
Local improvements	23,900*c*
Refunds	1,800*a*
Total ...	1,17,572

The items marked—
a, are now taken under the respective service heads;
b, is taken under adjusting heads—"Contribution from Provincial to Local;"
c, is included under petty construction and repairs in Rs. 59,831.
The other items remain under this head.

J. N. D.—Reg. No. 13409C—98—6-2-83.

//

No. 1015C, dated Calcutta, the 27th January 1883.

From—A. C. TUPP, ESQ., Accountant-General, Bengal,

To—The Secretary to the Government of Bengal, Financial Department.

I HAVE the honour to request that you will be good enough to add Rs. 1,200 in the Land Revenue Budget Estimate for 1883-84, under "Collectors' and Deputy Commissioners,' &c., establishments—Purchase of tents and furniture," increasing the total estimate from Rs. 25,12,500 to Rs 25,13,700. The amount is required for the purchase of tents for the use of the Sub-Divisional Officers of Jhenida, Magura, and Narail, and for which an application for extra budget provision has just been received from the Collector of Jessore.

W . J.—Reg. No. 4145C—20—14-7-83

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 2ND FEBRUARY 1883.

RESOLUTION.

READ—

Endorsement No. 2170C, dated the 20th January 1883, from the Accountant-General, submitting the estimates of Provincial Receipts and Expenditure under Land Revenue for 1883-84.

RECEIPTS.

The amount of "percentage of Land Revenue" which under the new contract was assigned to this Government was calculated on the regular estimate for the year 1881-82, and was originally fixed at 32·2284. In consequence of the retransfer of the S. S. *Undaunted* from the Imperial to the Provincial Marine, and of the cemetery charges having again been provincialized, the Government of India has added ·1742 and ·0214, respectively, to the percentage already assigned. The total percentage thus becomes 32·4240. The total Land Revenue of the year 1883-84 is estimated at Rs. 3,79,88,000, and a percentage of 32·4240 of this sum amounts to Rs. 1,23,17,000. This amount will accordingly stand as the Provincial share of Land Revenue for next year, instead of Rs. 1,23,09,000 entered by the Accountant-General.

2. The receipts under the sub-head "ten per cent. on collections from Government estates and estates of which the rental accrues temporarily or permanently to Government," which are appropriated to the management and improvement of those estates, were estimated by this Government at Rs. 3,00,000 against Rs. 2,17,800 passed by the Government of India, for the current year. The total by the end of the year will probably amount to Rs. 3,19,800, and the Accountant-General has entered Rs. 3,88,000 for next year. The estimate for next year has been passed by the Board of Revenue, and will stand.

3. The road cess payable by Government on all ryotwari tracts and Government estates settled ryotwari or otherwise is estimated at Rs. 1,58,274, and the Road and Public Works cess which will be realized from these estates has been taken at Rs. 1,48,369. These receipts and charges have not been included in the estimate, but only the net loss to Government, amounting Rs. 9,905, which is shown under the head of "Charges for the management of estates." The total Provincial, receipts under Land Revenue for 1883-84 will then amount to Rs. 1,27,05,000.

EXPENDITURE.

4. Under the new scheme the Imperial Government has only retained under 4, Land Revenue, the same percentage on the cost of *surveys and settlements* as has been retained of Land Revenue. All other items of expenditure under this head have been made Provincial. The total cost of *surveys and settlements* for 1883-84 is estimated at Rs. 1,90,700 against Rs. 2,79,000 for the current year, and the Provincial share at Rs. 61,800 against Rs. 90,000 for the year 1882-83. On the other hand the "Malikana" or "Allowance to district and village officers," which was formerly Imperial, and has been made Provincial in the new contract, has been estimated at Rs. 1,52,000 against Rs. 1,44,000, the sanctioned grant for the current year. The estimates have been framed with reference to the local requirements, and will stand.

5. *Collectors' and Deputy Commissioners', &c., establishments.*—The Accountant-General's estimate under this head amounts to Rs. 25,12,500 against Rs. 24,39,150, the actuals of 1881-82. The estimate provides for one additional third grade Magistrate and Collector, one additional second grade Joint-Magistrate, and some establishment, for the new district of Khoolna. One additional first grade Joint Magistrate is also estimated for, against a reduction of two Assistant Commissioners. Under the orders of the Government of India in

the Finance and Commerce Department, No. 2872, dated 27th November 1882, one second grade Joint Magistracy must be held in abeyance so long as the post of Private Secretary to the Lieutenant-Governor is held by the present incumbent. A reduction of Rs. 8,400 will accordingly be made under this sub-head. A sum of Rs. 30,000 has been estimated for "Partition Establishments" against Rs. 20,000 for the current year, and it is explained that expenditure on this account is increasing, payments on account of ameens being taken under this head. The total receipts from "Partition fees" have been estimated at Rs. 55,000. Besides the provision in the present budget, a sum of Rs. 3,000 is entered under "Administration" for similar establishments in Commissioners' offices. Under the law the receipts and expenditure of the "Partition of Estates Fund" should balance each other, any surplus being returned to the contributors. The expenditure on this account in Collectors' offices amounted to Rs. 23,169 during the first six months of the current year. The Accountant-General's estimate will be raised to Rs. 50,000. A sum of Rs. 30,150 is entered on account of "tents and furniture," against Rs. 22,784 for the current year. The increase is required chiefly for the districts of Bhagulpore, Furreedpore, Shahabad, Mymensingh, Lohardugga, and Pooree. A supplementary estimate, amounting to Rs. 1,200, has been received to meet the requirements of the Sub-divisional Officers of Jhenida, Magura, and Narail. This is passed, and the estimate thus amended is accepted. Under the sub-head "Charges for the service of revenue processes," the Accountant-General has provided for the pay of three additional nazirs sanctioned for the districts of Khoolna, Noakholly, and Chittagong Hill Tracts. Provision should also be made for a naib nazir on Rs. 20 and a buxee on Rs. 15 per mensem sanctioned for the Burdwan Collectorate. In other respects the Accountant-General's estimates under this head is accepted. The total grant for "Collectors' and Deputy Commissioners', &c., establishments" will be Rs. 25,30,120.

6. *Sub-divisional establishments.*—The estimate under this head amounts to Rs. 1,15,700 against Rs. 1,25,000, the grant for the current year. The estimate has been framed with reference to the scale sanctioned in Resolution of this Government, No. 3168A, dated the 25th July 1882, and will stand.

7. *Charges for the management of estates the rental of which belongs permanently or temporarily to the State.*—Of the total grant of Rs. 3,32,600 under this head sanctioned for the current year, a sum of Rs. 50,000 was reserved for contribution to district road committees for road works, and Rs. 32,000 were transferred to the Education Budget for expenditure on primary education in Government estates. The Accountant-General has already been asked to provide Rs. 55,000 for contribution to district committees for road works in Government estates for the year 1883-84, and a sum of Rs. 36,742 has been provided in the Education Budget for expenditure on education in those estates. A sum of Rs. 893 has also been entered in the Medical Budget for grants to dispensaries in Government estates, and the Accountant General has entered Rs. 2,15,600 in the present budget for management- and miscellaneous improvements. The estimate for next year has been passed by the Board of Revenue, and will stand.

8. The Accountant-General's estimates under the remaining heads are accepted. The total grant for 1883-84 will stand as follows:—

	Grant, 1883-84.
	Rs.
Revenue Survey	45,000
Land settlement charges	16,800
Allowance to district and village officers	1,52,000
Collectors' and Deputy Commissioners' establishments ...	25,30,120
Sub-divisional establishments	1,15,700
Charges for the management of Government estates, &c. ...	2,15,600
Rents, rates, and taxes	2,200
Petty construction and repairs	1,200
Total ...	30,78,620
Deduct for rounding	620
	30,78,000

ORDER—Ordered that a copy of the above Resolution, with a copy of the estimate, be forwarded to the Board of Revenue, to the Accountant-General, and to the Revenue and Appointment Departments of this Government, for information.

By order of the Lieutenant-Governor of Bengal,

COLMAN MACAULAY,

Secretary to the Govt. of Bengal.

Nos. 377-80.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

E. N. BAKER,

Offg. Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 2nd February 1883.

H. P.—Reg. No. 13410C—98—5-2-83.

No. 1016C, dated Calcutta, the 8th February 1883.

From—A. C. Tupp, Esq., Accountant-General, Bengal,

To—The Secretary to the Government of Bengal, Financial Department.

In continuation of my endorsement No. 2170C, dated 20th ultimo, submitting the budget estimates of Land Revenue for 1883-84, I have the honour to forward herewith a memorandum giving details of a sum of Rs. 28,000 to be added under the head of "Charges for the management of estates the rental of which belongs permanently or temporarily to Government.

The additional provision is required for the district of Gya, for which no estimate had been received when the general estimates were sent to Government.

Memorandum of additions to be made in the Budget Estimate for 1883-84, *under the head of "Charges for the management of estates the rental of which belongs permanently or temporarily to Government," on account of the District of Gya.*

	Rs.
Tehsildars and mohurirs	1,740
Clerks and servants	6,204
Temporary establishment	140
Petty construction and repairs	800
Contingencies	885
Travelling allowances	100
Rent of escheated estates	13,265
Road cess payable by Government on estates settled otherwise...	4,866
Total ...	28,000

A. C. Tupp,

Accountant-General.

C. E. G.—Reg. No. 14018C—70—14-2-83.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 9TH FEBRUARY 1883.

RESOLUTION.

READ—

A letter from the Accountant-General, submitting a supplementary estimate under "Land Revenue" for 1883-84, on account of the charges of Government estates in the district of Gya.

Read again—

Resolution of this Government, Nos. 377-80, dated the 2nd February 1883, reviewing the estimates of receipts and expenditure under "Land Revenue" for 1883-84.

The estimate now submitted provides for the following charges :—

	Rs.
Tehsildars and mohurirs	1,740
Clerks and servants	6,204
Temporary establishment	140
Petty construction and repairs	800
Contingencies	885
Travelling allowances	100
Rent of escheated estates	13.265
Road cess payable by Government	4,866
Total ...	28,000

2. The estimate is passed; but of the total amount of Rs. 28,000, a sum of Rs. 14,735 only should be included in the Land Revenue Budget. The remainder Rs. 13,265, being the estimated amount of rents payable by Government to superior landlords on account of subordinate tenures in the escheated estates, should, in accordance with the orders of the Government of India, Finance and Commerce Department, No. 640, dated the 31st January 1882, be adjusted under the head of "Refund of Land Revenue." The provincial share of the charges on account of these rents for 1883-84 amounts to Rs. 4,301, and this should be added under grant 3, "Refunds and Drawbacks, Provincial," for the coming year.

ORDER.—Ordered that a copy of the Resolution, with a copy of the letter from the Accountant-General cited in the preamble, be forwarded to the Board of Revenue, to the Accountant-General, and to the Revenue Department of this Government for information.

By order of the Lieutenant-Governor of Bengal,

COLMAN MACAULAY,

Secretary to the Govt. of Bengal.

Nos. 474-476.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

E. N. BAKER,

Offg. Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 9th February 1883.

H. P.—Reg. No. 14019C—70—14-2-83.

17

SALT ESTIMATES, 1883-84.

BENGAL PROVINCIAL SERVICES BUDGET ESTIMATE OF RECEIPTS, 1883-84.

No. 1850C, dated Calcutta, the 29th November 1882.

Memo. by—STEPHEN JACOB, Esq., Officiating Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

VIII.—SALT.

RECEIPTS.	Budget estimate, 1883-84.		Sanctioned estimate, 1883-84.		Sanctioned estimate, 1882-83.		Actuals, 1881-82.	Regular estimate, 1882-83.	Actuals for six months, 1882-83.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
T OF WAREHOUSES ...		1,25,000		1,25,000		1,05,000	1,07,409	1,30,000	66,653	Increased with reference to the receipts in the Sulkea Golahs during the present year.
NES AND FORFEITURES.										
and forfeitures .		.....				.....	75	.....	10	
MISCELLANEOUS.										
nmah and Attrafee fees .	30,000		30,000		30,000		30,756	30,000	15,735	
llaneous	4,000		4,000		4,000		8,795	4,000	2,869	
		34,000		34,000		34,000	39,551	34,000	18,604	
Total ...		1,59,000		1,59,000		1,39,000	1,47,035	1,64,000	85,267	

Net increase in 1883-84, Rs. 20,000.

Bengal Provincial Services Budget Estimate of Expenditure for 1883-84.

Grant 10.—Salt.

Numbers. 1882-83.	Numbers. 1883-84.	Expenditure.	Budget estimate, 1883-84.		Sanctioned grant, 18[illegible]		Sanctioned grant, 1882-83.		Actuals, 1881-82.	Regular estimate, 1882-83.	Actuals, for six months, 1882-83.	Explanatory Remarks.
		SALARIES, ESTABLISHMENTS, AND CONTINGENCIES.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Establishments.										
1		Preventive Inspector	1,800		1,800		1,200		1,200		448	The post is at present held by a 3rd grade Inspector, see *Police Gazette*, 20th May 1882.
2		Intendants	1,320		1,320		1,320		1,320		660	
15		Clerks	5,742		5,742		5,688		8,879		4,278	Biennial increments.
38		Servants	3,012		3,012		3,012					
		Temporary establishment ..	100		100		100		327		216	
				11,974		11,974		11,320	11,726		5,602	
		Contingencies.										
		Scales and weights	150 / 1,500		150 / 1,500		1,300		1,414		425	Average of the last three years.
		Office and house-rent	73		73		73		30		30	
		Rewards to informers	4,294		4,294		4,516		2,549		1,575	
		Law charges	100		100		100		.....			
		Petty construction and repairs	2,050		[illegible]		1,550		701		27	A larger provision for Chittagong, as the cost of material and labour is increasing, and more extensive repair necessary.
		Miscellaneous	936		930		838		854		463	Purchase of padlocks for the Chittagong golahs
				9,108		9,10[illegible]		8,377	5,548		2,520	
		Travelling allowances		130		130		90	169		63	Increased with reference to actuals.
		Postage Charges.										
		Purchase of service postage stamps		335		337		335	315		144	
				21,542		21,542		20,122	17,758		8,329	
		DEDUCT—Probable savings		542		542		122	.....		.....	
		Total ...		21,000		21,000		20,000	17,758		8,329	
		Petty construction and repairs of Imperial Departments.		.....		.		....	31		..	
		Total ..		21,000		[illegible]		..	17,789	17,000	8,329	

Net increase in 1883-84, Rs. 1,000.

H. P.—Reg. No. 10051C—92—8-1-83.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 18TH DECEMBER 1882.

RESOLUTION.

READ—

Endorsement from the Accountant-General, No. 1850C, dated the 29th November 1882, submitting the estimates of Provincial Receipts and Expenditure of the Salt Department for 1883-84.

The total receipts for the year 1883-84 have been estimated at Rs. 1,59,000 against Rs. 1,39,000, the sanctioned estimate for the current year, showing an increase of Rs. 20,000, which appears entirely under "Rent of Warehouses." The actual receipts during the first six months of the current year were Rs. 85,267. The Accountant-General's estimate of Rs. 1,59,000 for next year is accepted.

2. The estimate of expenditure for 1883-84 amounts to Rs. 21,000 against the sanctioned grant of Rs. 20,000 for the current year, showing an increase of Rs. 1,000, the causes of which have been explained in the budget. The estimate is passed.

ORDER.—Ordered that a copy of the above Resolution, with a copy of the estimates, be forwarded to the Secretary to the Board of Revenue, to the Accountant-General, Bengal, and to the Revenue Department of this Government, for information.

By order of the Lieutenant-Governor of Bengal,

COLMAN MACAULAY,

Secretary to the Government of Bengal.

No. 1669.

COPY, with copy of the estimates, forwarded to the Secretary to the Board of Revenue for information.

No. 1670.

COPY, with copy of the estimates, forwarded to the Accountant-General, Bengal, for information.

No. 1671.

COPY, with copy of the estimates, forwarded to the Revenue Department of this Government for information.

By order of the Lieutenant-Governor of Bengal,

C. W. BOLTON,

Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 18th December 1882.

C. E. G.—Reg. No. 10952C—70—8-21-83.

STAMPS ESTIMATE, 1883-84.

No. 2085C, dated Calcutta, the 29th December 1882.

Memo. by—A. C. Tupp, Esq., Accountant-General, Bengal.

Forwarded to the Secretary to the Government of Bengal, Financial Department.

Bengal Provincial Services.

X.—Stamps.

Receipts, 1883-84.

Revenues and Receipts.	Budget estimate, 1883-84.		Sanctioned estimate, 1882-83.		Sanctioned estimate, 1882-83.		Actuals 1881-82.	Regular estimate, 1882-83.	Actuals for six months, 1882-83.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
SALE OF GENERAL STAMPS—										
One-anna stamps for receipts and cheques	1,87,000				1,81,000		2,10,454		85,809	Local figures as passed by the Board and based generally on the receipts of the 1st quarter of the present year.
Bills of exchange or hoondies	87,000				87,000		92,039		44,821	
Certificate stamps	90,000				29,73,000		87,075		13,199	
Other general stamps	29,03,000						28,69,075		14,53,004	
		32,67,000				32,41,000	32,58,642	32,25,000	15,06,833	
SALE OF COURT-FEE STAMPS.										
Adhesive stamps	82,84,000				83,70,000		81,88,050		46,56,520	
Stamps for copies	87,0,000						3,67,479		2,14,856	
		86,70,000				83,70,000	85,48,478	69,25,000	48,71,376	
SALE OF PLAIN PAPER FOR COURT-FEE STAMPS		1,57,000		1,25,00,000		1,56,000	1,55,275	1,60,000	88,323	
DUTY ON IMPRESSING DOCUMENTS		30,000				5,000	24,191	44,000	25,953	Includes one-anna stamp duty on cheques, &c., denoted by a coloured impression on the skeleton forms by the Superintendent of Stamps under paragraph 7, chapter 2, of the rules passed by the Governor-General in Council, dated 3rd March 1882, o. 1288.
FINES AND PENALTIES		28,000				23,000	32,082	38,000	22,400	Stricter enforcement of penalties for infringement of the Stamp Act.
MISCELLANEOUS		8,000				5,000	7,294	8,000	4,154	A slight increase as miscellaneous receipts of the Stamp Department are now credited to this head instead of XXIV, Miscellaneous.
Total Stamps ...		1,21,60,000				1,18,00,000	1,20,23,922	1,24,00,000	60,00,039	
Imperial		60,80,000		1,25,00,000		59,00,000				
Provincial .		60,80,000		62,50,000		59,00,000	1,20,23,922			

Net increase in 1883-84—Rs. 3,60,030.

Grant 12.—Stamps.

Expenditure.	Budget Estimate. 1883-84.	Budget Estimate. 1882-83.	Sanctioned estimates, 1882-83	Actuals, 1881-82.	Regular estimate, 1882-83.	Actuals for six months, 1882-83.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	
Superintendence	68,100	67,600	68,100	66,620	67,200	33,507	
Charges for the sale of general stamps ...	87,000	85,000	87,000	84,252	87 000	45,256	
Charges on sale of court-fee stamps ...	1,13,100	1,10,000	1,13,100	1,10,304	1,15,000	64,853	
Discount on plain paper	9,800	9,700	9,800	9,566	10,000	5,476	
Stamp paper supplied from central stores	1,52,000	1,77,800	1,52,000	1,52,959	1,44,800	.....	
Total 12, Stamps ...	4,30,000	4,51,000	4,30,000	4,23,701	4,24,000	1,48,682	
Imperial ...	2,15,000	2,26,000	2,15,000		2,12,000		
Provincial ...	2,15,000	2,25,000	2,15,000	4,23,701	2,12,000		

GRANT 12.—STAMPS—*concluded.*

Number 1882-83.	Number 1883-84.	DETAILS.	Budget estimate, 1883-84.		Sanctioned estimate, 1883-84.		Budget estimate, 1882-83.		Actuals, 1881-82.		Regular estimate, 1882-83.	Actuals for six months, 1882-83.	EXPLANATORY REMARKS.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		SUPERINTENDENCE.											
		Salary.											
1	1	Superintendent of Stamps and Stationery		18,800		18,800		18,000		16,000	17,800	8,639	
		Establishment.											
1	1	Head Assistant	18,800		18,800		4,800						
1	1	Store-keeper	8,400		8,400		8,400		40,868			20,203	Additional establishment for stamping skeleton forms with one-anna duty, sanctioned in letter from Government of India, No. 238, dated 16th January 1882. Annual increments for clerks and increase of pay for peons under Resolution of Government of Bengal, Financial Department, dated 11th October 1882.
50	52	Clerks	25,224		25,224		24,120						
23	27	Servants	2,556		2,556		2,000						
		Temporary establishment	.....		.....		.....		45			17	
				40,980		40,980		39,324		40,913	40,400	20,220	
		Contingencies.											
		Landing, freight and packing charges	5,094		5,094		4,750		5,063			2,790	Increase for landing stamp packages.
		One-third freight on Europe stores ...	500		500		500		313			128	
		Miscellaneous	1,526		1,526		1,526		1,145			717	
		Mint Stores	.....		.....		.....		595			15	
				7,120		7,120		6,776		7,116	7,000	3,650	
		Posatge Charges.											
		Purchase of service postage stamps ...		2,000		2,000		3,500		2,591	2,000	1,088	Smaller expenditure anticipated.
		Total, Superintendence ...		68,100		68,100		67,600		66,620	67,200	33,597	
		CHARGES FOR THE SALE OF GENERAL STAMPS.											
		Establishment.											
15	15	Clerks	6,852		6,852		6,818		8,034			3,903	Biennial increments.
12	12	Servants	1,032		1,032		1,032						
				7,884		7,884		7,850		8,034	7,800	3,903	
		Discount on sale of stamps	71,000		71,000		72,500		70,573		71,000	36,021	Slight reduction in the figures of local officers, sales being more through salaried vendors, on which no discount is allowed.
		Contingencies and Miscellaneous ...	4,816		4,816		4,350		4,457		4,000	2,034	
		Rewards to informers	3,000		3,000		.....		1,106		4,200	3,255	For rewards in special cases not to be paid out of fines. See letter from Government of Bengal, No. 804T, dated 20th December 1879.
				78,816		78,816		76,850		76,136	79,200	41,310	
		Postage Charges.											
		Purchase of service postage stamps...		300		300		300		82	.....	43	
		Total charges for the sale of General Stamps		87,000		87,000		85,000		84,252	87,000	45,256	
		CHARGES ON SALE OF COURT-FEE STAMPS.											
		Discount	1,13,076		1,13,076		1,08,900		1,10,282			64,341	Larger estimate under receipts.
		Establishment for the sale of stamps	24		24		24		22			12	
		Fees to pleaders in pauper suits ...	.....		.....		1,976		.....			.....	Transfer to law officer.
		Total charges on sale of Court-fee Stamps		1,13,100		1,13,100		1,10,900		1,10,304	1,15,000	64,353	
		Discount on plain paper		9,800		9,800		9,700		9,566	10,000	5,476	
		Stamps supplied from central stores		1,52,000		1,52,000		1,77,800		1,52,959	1,44,800	.....	Based upon the supplies of the first six months of the present year.

P. M. D'M.—Reg. No. 12423C—86—17-1-83

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 13th JANUARY 1883.

RESOLUTION.

READ—

Memorandum from the Accountant-General, No. 7085C, dated the 29th December 1882, submitting the estimates of receipts and expenditure of the Stamp Department for 1883-84.

THE estimate provides for a total revenue of Rs. 1,21,60,000 from stamps, against Rs. 1,20,23,922. the actuals of 1881-82. The actuals of the first six months of the current year were Rs. 66,09,039, and the Accountant-General estimates that the total by the end of the year may come up to Rs. 1,24,00,000. The latest district returns tend to shew that this amount may be realized. The regular estimate for the year will accordingly stand at that figure. No explanation is furnished why the Accountant-General estimates for less receipts in 1883-84 than in 1882-83. Looking to the continued development of this branch of the revenue, the Lieutenant-Governor would provide Rs. 1,25,00,000 for next year.

2. The total charges are estimated at Rs. 4,30,000 against Rs. 4,51,000 for the current year. The greater part of the decrease occurs under "Stamp paper supplied from Central Stores." The actual expenditure on this account in 1881-82 amounted to Rs. 1,52,959, and the Accountant-General has entered Rs. 1,52,000 for next year against the sanctioned estimate of Rs. 1,77,800 for the current year. A provision of Rs. 3,000 has for the first time been made for "Rewards to informers," which are not to be paid out of fines. The other fluctuations in the estimate are fully explained by the Accountant-General, and his estimate is passed. The total grant for 1883-84, compared with that for the current year, will stand at Rs. 4,30,000, as shewn below :—

		GRANT.	
		1883-84. Rs.	1882-83. Rs.
Superintendence	...	68,100	67,600
Charges for the sale of general stamps	...	87,000	85,000
Charges for sale of court-fee stamps	...	1,13,100	1,10,900
Discount on plain paper ...	...	9,800	9,700
Stamp papers supplied from central stores	...	1,52,000	1,77,800
Total	...	4,30,000	4,51,000

4. In the late Financial contract the receipts and expenditure under this head have been equally divided between the Provincial and Imperial Governments. The provincial share of revenue for 1883-84 will therefore amount to Rs. 62,50,000, and the provincial share of expenditure to Rs. 2,15,000.

ORDER—Ordered that a copy of the Resolution with a copy of the estimates be forwarded to the Accountant-General and the Board of Revenue for information.

By order of the Lieutenant-Governor of Bengal.

COLMAN MACAULAY,

Secretary to the Government of Bengal.

Nos. 110-111.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

E. N. BAKER,

Offg. Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 13th January 1883.

H. P.—Reg. No. 13286C—64—26-1-83.

EXCISE ESTIMATES, 1883-84.

No. 1957C, dated Calcutta, the 12th December 1882.

Memo. by—S. JACOB, ESQ., Officiating Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

GRANT 4.—EXCISE ON SPIRITS AND DRUGS.

REVENUES AND RECEIPTS.	Budget estimate, 1883-84.		Sanctioned grant, [illegible]		Sanctioned estimate, 1882-83.		Actuals, 1881-82.	Regular estimate, 1882-83.	Actual for six months, 1882-83.	EXPLANATORY REMARKS.
LICENSE AND DISTILLERY FEES AND DUTIES FOR THE SALE OF LIQUORS AND DRUGS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
License fees	60,28,000						59,65,838		32,33,291	Local figures as passed by the Board, generally framed with reference to the actual receipts of the first quarter of the present year. The duty on Shajehanpore rum is not included in this estimate, there being no information in this office as to the arrangements under which the duty is to be collected for Bengal.
Distillery fees	17,000						18,769		8,762	
Still head duty	9,63,000					86,51,000	9,63,401		4,88,330	
Farm of drugs	10,35,000						9,73,550		5,33,363	
Rent of toddy trees	1,000						868		326	
		80,44,000		4,00,000		86,51,000	79,22,016	80,50,000	42,64,078	
Sale proceeds of excise opium . .		14,03,000				14,55,000	14,47,166	14,40,000	7,37,024	
Fines, confiscations, and miscellaneous		4,000				4,000	4,743	4,000	2,581	
Total excise on spirits and drugs ...		95,11,000				1,01,10,000	93,73,925	94,94,000	50,03,683	
Imperial		47,55,500		50,00,000		50,55,000	.....	47,47,000	25,01,841	
Provincial		47,55,500		50,00,000		50,55,000	93,73,925	47,47,000	25,01,842	

Net decrease in 1883-84—Rs. 5,99,000.

GRANT 6.—EXCISE ON SPIRITS AND DRUGS.

REVENUES AND RECEIPTS.	Budget estimate, 1883-84.		Sanctioned estimate, [illegible]		Budget estimate, 1882-83.		Actuals, 1881-82.	Actuals for eight months, 1882-83.	Actuals for six months, 1882-83.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Collectors', Commissioners', and Cantonment Magistrates' establishments ..	...	2,75,000		2,[illegible],000		2,70,000	2,73,004	2,76,000	1,34,035	

Net increase for 1883-84—Rs. 5,000.

GRANT 6.—EXCISE ON SPIRITS AND DRUGS.

Numbers 1882-83.	Numbers 1883-84.	Details.	Budget estimate, 1883-84. Rs.	Budget estimate, 1883-84. Rs.	Sanctioned grant, 1883-84. Rs.	Sanctioned grant, 1883-84. Rs.	Budget estimate, 1882-83. Rs.	Budget estimate, 1882-83. Rs.	Actuals, 1881-82. Rs	Actuals for eight months, 1882-83. Rs.	Actuals for six months, 1882-83. Rs.	Explanatory Remarks.
		COLLECTORS', COMMISSIONERS', AND CANTONMENT MAGISTRATES' ESTABLISHMENTS.										
		Salaries.										
1	1	Abkaree Superintendent, Calcutta		12,000		12,000		12,000	12,000		7,919	
		Establishment.										
		Office Establishment—										
102	104	Clerks	38,858		38,858		37,839		29,217		15,514	Additional establishments for 24-Pergunnahs, Khulna, and Darjeeling against decrease in Rungpore and Moorshedabad.
41	43	Servants	2,649		2,649		2,469					
				41,507		41,507		40,308	29,217		15,514	
		Distillery Establishment—										
13	11	Darogas	5,928		5,928		6,672		49,786		25,306	Reduction in Nuddea, transfer of Bhuddruck distillery establishment to the sudder office, and abolition of the Lohardugga distillery establishment.
24	22	Clerks	4,812		4,812		5,172		75,151		36,765	
126	108	Servants	6,540		6,540		7,620					
	...	Temporary establishment	.....		.....		.....		13		55	
				17,280		17,280		19,464	1,24,950		62,126	
		District Establishment—										
6	6	Preventive Officers ...	15,000		15,000		15,000		9,082		3,000	Revision of establishments in Presidency division under Bengal Government order No. 76, dated 25th November 1882, transfer of Bhuddruck distillery establishment and reduction in Patna.
118	117	Ditto Inspectors and Darogas	54,756		56,556		56,172		25,842		12,788	
97	105	Sudder clerks	32,832		32,832		29,772		31,774		14,146	Revisions sanctioned in Bengal Government order No. 43, dated 3rd April 1872, and No. 76, dated 25th November 1882.
911	893	Peons...	58,788		58,932		59,640					
				1,61,376		1,63,320		1,60,584	66,698		29,934	*Note.*—The Adjustments under establishments are not quite following the budget estimate this year. The needful corrections will be made before the accounts are closed.
		Contingencies.										
		Rewards	4,800		4,800		3,100		6,058		2,221	Rewards are being given now generally.
		Office and ground rent	8,193		8,193		8,213		6,549		4,055	
		Law charges	300		300		300		.....		.....	A provision in case of need for the Excise Superintendent.
		Cost of lands	.....		.....		.....		.....		.....	
		Petty construction and repairs	5,626		5,626		4,807		5,878		2,416	Larger requirements for local officers, with reference to actuals.
		Miscellaneous	601		601		601		.....		233	
		Purchase of Furniture	1,521		1,571		1,211		1,131		517	New furniture is represented to be very necessary for some offices.
		Purchase of books	34		34		28		.....		.....	
		Contract contingencies	6,000		6,000		6,000		7,526		2,351	
		Service telegrams	.....		.....		.....		3		.....	
				27,075		27,125		24,260	27,145		11,793	
		Travelling Expenses.										
		Travelling allowances		16,530		17,480		16,130	11,713		6,167	The Preventive establishments are required to be constantly on the move. The Preventive Officers, Inspectors, and darogas draw at fixed rates.
		Postage Charges.										
		Purchase of service postage stamps ...		1,833		1,880		1,852	1,281		582	
				2,77,601		2,80,601		2,74,598	2,73,004		*1,34,035	
		DEDUCT—Probable savings		2,601		2,601		4,598	.....		.....	
		Total Collectors', &c., establishments ...		2,75,000		2,78,000		2,70,000	2,73,004		1,34,035	
		Imperial ...		1,37,500		1,39,000		1,35,000		1,38,000		
		Provincial ...		1,37,500		1,39,000		1,35,000		1,38,000		

P. M. D'M.—Reg. No. 12273C—86—17-1-83.

28

No. 971C, dated Calcutta, the 9th January 1883.

From—A. C. TUPP, ESQ., Accountant-General, Bengal,
To—The Secretary to the Government of Bengal, Financial Department.

IN continuation of my docket No. 1957C, dated 12th ultimo, forwarding the budget estimates of the Excise Department for 1883-84, I have the honour to forward copy of a letter No. 20B, dated 5th instant, from the Secretary to the Board of Revenue, Lower Provinces, and to request that, as therein desired, the following sums may be added to their respective heads, increasing the total estimate for 1883-84 to Rs. 2,78,000:—

	Rs.
District Establishment.	
One inspector	1,800
Two peons	144
Contingencies.	
Purchase of furniture	50
Travelling Expenses.	
Travelling allowances	950
Postage Charges.	
Service postage stamps	56
Total ...	3,000

No. 20B, dated Calcutta, the 5th January 1883.

From—A. FORBES, ESQ., Secretary to the Board of Revenue, Lower Provinces,
To—The Accountant-General, Bengal.

WITH reference to your letter No. 940C, dated the 21st ultimo, I am directed to request that budget provision for the Chittagong divisional inspector and his peons may be made in the Excise Estimate for 1883-84, as the Board contemplate recommending the retention of the inspector's services, and there is every probability of the appointment becoming a permanent one.

H. A. COCKERELL, ESQ., C.S.I.

I am to add that, although Government sanction to the appointment was given in July last, the inspector did not join his appointment until September or October.

P. M. D'M.—REG. No. 12274C—64—17-1-83.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 13TH JANUARY 1883.

RESOLUTION.

READ—

Endorsement from the Accountant-General, No. 1957C, dated the 12th December 1882, submitting the estimates of receipts and expenditure of the Excise Department for 1883-84.

A letter from the Accountant-General, No. 971C, dated 9th January 1883, requesting that an Additional provision of Rs. 3,000 may be made in the Excise Estimate for 1883-84 on account of the Chittagong Divisional Inspector and his peons and contingencies.

The Accountant-General estimates that the total receipts from excise in the current year will come up to Rs. 94,94,000, exclusive of the duty on Shahjehanpore rum, against the sanctioned estimate of Rs. 1,01,10,000, which includes a sum of Rs. 1,10,000 on account of that duty. The receipts during the first nine months, exclusive of this duty, aggregated Rs. 73,34,518 against Rs. 71,45,833 realized during the corresponding period in 1881-82. The actual realizations from Shahjehanpore rum imported into Bengal were Rs. 1,09,211 in 1880-81 and Rs. 1,04,248 in 1881-82. From the indications afforded by the latest district returns the Lieutenant-Governor anticipates that the total excise revenue in the current year will amount to Rs. 97,50,000, and this sum will be entered in the regular estimate. The Accountant-General estimates the receipts for 1883-84 at Rs. 95,11,000, exclusive of the duty on Shahjehanpore rum. The Lieutenant-Governor is of opinion that the gross revenue may be estimated to amount to Rs. 1,00,00,000 and the Budget will be framed accordingly.

2. The estimate provides for a total expenditure of Rs. 2,75,000 against Rs. 2,70,000 sanctioned for the current year, showing an increase of Rs. 5,000. Of this increase about two-fifths are nominal, as a sum of Rs. 2,601 is deducted from the gross estimate on account of probable savings against Rs. 4,598 deducted from the current year's estimate. The rest of the increase is due to larger provision being required for "rewards to informers," "petty construction and repairs," and "purchase of furniture," and to revision of establishments in the districts of the Presidency division. The estimate is passed, and in accordance with the Accountant-General's letter No. 971C, dated the 9th January 1883, a provision of Rs. 3,000 will be added to meet the charges on account of an inspector and two peons and contingencies for the Chittagong division. The total grant will then stand at Rs. 2,78,000, as shown below:—

	Rs.
Superintendence	53,507
Distillery establishment	17,280
District establishment	1,63,320
Contingencies	27,125
Travelling expenses	17,480
Postage charges	1,889
	2,80,601
Deduct probable savings	2,601
Total ..	2,78,000

3. According to the new provincial contract, the receipts and expenditure of this department are divided equally between the Imperial and Provincial

Governments. The provincial share according to the estimates will therefore be—

	Rs.
Receipts	50,00,000
Expenditure	1,39,000

ORDER.—Ordered that a copy of the above Resolution with a copy of the estimates be forwarded to the Board of Revenue and to the Acountant-General for information.

By order of the Lieutenant-Governor of Bengal,

COLMAN MACAULAY,

Secretary to the Government of Bengal.

Nos. 112-13.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

C. W. BOLTON,

Under-Secretary to the Government of Bengal.

CALCUTTA,
The 13th January 1883.

P. M. D'M.—Reg. No. 12275C—86—17-1-83.

ESTIMATES OF PROVINCIAL RATES.

No. 1849C, dated Calcutta, the 29th November 1882.

Memo. by S. JACOB, Esq., Officiating Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department. There is no provincial expenditure under this head.

VI.—PROVINCIAL RATES.

RECEIPTS.	Budget estimate, 1883-84.		Sanctioned estimate, 1883-84.		Sanctioned estimate, 1882-83.		Actuals of 1881-82.		Regular estimate, 1882-83.	Actuals for six months, 1882-83.	EXPLANATORY REMARKS.
RATES AND CESSES ON LANDS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Public Works Cess under Act IX (B.C.) of 1880.											
Cess on lands	35,64,000		36,00,000		35,25,000		34,63,624			16,64,480	Board's estimate on the actual current demands for 1880-81 (the last available), with such modification as have resulted from revaluations reported as completed. It is expected that the revaluation now in progress will be brought to a close before 1883-84, but the Board have at present no data on which to calculate what increases may result.
" mines, railways, &c.... ...							20,563			26,415	
		35,64,000		36,00,000		35,25,000		34,84,187	35,25,000	16,90,895	
GENERAL MANAGEMENT OF WARDS' AND ATTACHED ESTATES.											
Rates levied for management of wards' estates	39,500		39,500		40,400		51,451			3,975	Local figures as passed by the Board. There are no material changes. A few estates will be released, and others have been brought under management but they are all small in amount, the net result being a slight decrease.
Four annas rate per cent for treasury establishments	12,500		12,500		13,000		14,003			294	
Total ...		52,000		52,000		53,400		65,454	53,400	4,269	
GRAND TOTAL ...		36,16,000		36,52,000		35,78,400		35,49,641	35,78,400	16,95,164	

Net increase in 1883-84, Rs. 38,000.

P. M. D'M.—Reg. No. 11211C—86—8-1-83.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 3RD JANUARY 1883.

RESOLUTION.

READ—

Endorsement from the Accountant-General, No. 1849C, dated the 29th November 1882, submitting the Estimates of Provincial Rates for the year 1883-84.

The head *VI, Provincial Rates*, is confined to cesses and rates on land. The provincial portion of the estimate includes—

(1) the proceeds of the Public Works cess;
(2) rates for the management of wards' and attached estates;
(3) four-annas rate per cent on wards' estates for treasury establishments.

The new Cess Act IX (B.C.) of 1880 came into operation in October of that year. The receipts in 1880-81 aggregated Rs. 34,62,632 and in 1881-82, Rs. 34,84,187. In view of the revaluations in progress, a sum of Rs. 35,25,000 was estimated for the current year. It appears from the returns received from the District officers that the receipts by the close of 1882-83 will probably amount to not less than Rs. 35,50,000, and this may accordingly be taken as the regular estimate for the year. As it is expected that the revaluations now in progress will be brought to a close before the end of 1883-84, the Lieutenant-Governor considers that a sum of Rs. 36,00,000 may be entered for next year.

2. The rates levied for the management of wards' and attached estates are estimated at Rs. 39,500 against Rs. 40,400 for the current year. The estimate has been passed by the Board of Revenue and will stand.

3 Under orders of this Government, No. 844T, dated the 10th November 1879, an additional rate of four annas per cent is levied on all funds on which the wards' general management rate is levied in order to defray part of the cost of treasury establishments. This rate is accordingly calculated and levied on the current demand of rent of estates. The total rate recoverable from these estates during 1883-84 has been estimated at Rs. 12,500 against Rs. 13,000 for the current year. The estimate is accepted.

4. The head 8, *Provincial Rates*, on the expenditure side is blank. The charges on account of wards' and attached estates are shown under "Administration," and those for the collection of Public Work cess, for which a sum of Rs. 46,800 is annually paid to the District Road Committees, are adjusted under the head, "Contribution to Local Funds."

ORDER.—Ordered that a copy of this Resolution with a copy of the estimate be forwarded to the Board of Revenue and to the Accountant-General, for information.

By order of the Lieutenant-Governor of Bengal,

COLMAN MACAULAY,

Secretary to the Govt. of Bengal.

No. 8.

COPY forwarded to the Board of Revenue for information.

No. 9.

COPY forwarded to the Accountant-General for information.

By order of the Lieutenant-Governor of Bengal,

C. W. BOLTON,

Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 3rd January 1883.

P. M. D'M.—Reg. No. 11212C—61 8-1-83.

CUSTOMS DEPARTMENT ESTIMATES, 1883-84.

No. 1838C, dated Calcutta, the 27th November 1882.

Memo. by STEPHEN JACOB, Esq., Officiating Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

GRANT VII.—CUSTOMS.

RECEIPTS.

	Budget estimate, 1883-84.	Sanctioned grant, 1883-84.	Sanctioned estimate, 1882-83.	Actuals, 1881-82.	Regular estimate, 1882-83.	Actuals for six months, 1882-83.	EXPLANATORY REMARKS.
Warehouse and Wharf-rents.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	
Wharf-rents	1,000	1,500	3,000	2,814	1,500	999	Falling off owing to the general abolition of import duties.
Miscellaneous.							
Fees for registration of cargo-boats .	300	300	200	274		115	Increased by Chittagong Customs Collector with reference to the actuals of the past year.
Confiscations and penalties	3,250	3,[illegible]	12,000	12,192		2,080	See remark against wharf rents.
Other items	60,450	[illegible],150	69,800	70,462		29,121	These receipts are chiefly in the Calcutta Custom House, and are based on the average of the past three years.
	64,000	64,000	82,000	82,918	68,500	31,316	
Total ...	65,000	65,500	85,000	85,732	70,000	32,315	

Net decrease in 1883-84, Rs. 20,000.

GRANT 9.—CUSTOMS.

EXPENDITURE.

Abstract.

	Budget estimate, 1883-84.	Budget estimate, 1882-83.	Increase.	Decrease.	Sanctioned grant, 1883-84.	Actuals, 1881-82.	Regular estimate, 1882-83.	Actuals for six months, 1882-83.	EXPLANATORY REMARKS.
PROVINCIAL.									
SEA CUSTOMS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Salaries, Establishments, and Contingencies.									
Calcutta	4,87,000	6,65,000	.....	1,78,000	4,54,05[illegible]	6,45,826		2,85,677	
Balasore	9,000	8,400	600	...	9,000	8,541		4,480	
Chittagong	22,500	22,000	500	.....	22,500	22,402		10,879	
Cuttack	7,200	7,000	200	.....	7,200	7,088		3,611	
Dacca	1,000	900	100	.....	850	984		392	
Pooree	1,700	1,700	.....	.....	1,700	1,761		750	
Total ...	5,28,400	7,05,000	1,400	1,78,000	4,95,962	6,85,902	5,60,000	3,05,789	
Add for rounding ...	.....	.....	.....	.....	38	.....	.....	.....	
					4,96,000				

Net decrease in 1883-84, Rs. 1,76,600.

GRANT 9.—CUSTOMS—*continued.*

Numbers 1882-83.	Numbers 1883-84.	Details.	Budget estimate, 1883-84.		Sanctioned grant 1883-84.		Budget estimate, 1882-83.		Actuals, 1881-82.		Regular estimate, 1882-83.	Actuals for six months, 1882-83.	Explanatory Remarks.
		SEA CUSTOMS—SALARIES, ESTABLISHMENTS AND CONTINGENCIES.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		CALCUTTA.											
		Salaries.											
1	1	Collector	36,000		24,000		36,000						The full salary of the post is estimated in the absence of definite information as to the rate of pay to be fixed.
1	...	Deputy Collector	.....		.....		18,000			59,506		19,729	The post of Deputy Collector has been abolished consequent on the reduction of import duties.
1	1	Assistant Collector	7,800		7,800		12,000						A new incumbent on minimum pay with first increment.
		Deduct—Civil Service Annuity	43,800 1,440		31,800 960		66,000 2,160						
				42,360		30,840		63,840		59,506		19,729	
		Establishment.											According to the present scale of establishment which has been reduced in consequence of the import duties having been largely abolished. The increase under clerks represents the establishment for the preparation of statistical returns hitherto charged under Printing.
22	10	Appraising establishment...	33,912		25,500		75,430		74,201			29,375	
151	174	Clerks and servants ..	1,02,708		98,000		93,504		89,052			47,348	
9	...	Bonding establishment ...	.....		.....		9,096		9,240			2,286	
		Temporary establishment...	800		800		800		.....			.....	
				1,37,420		1,24,300		1,78,830		1,72,493		79,009	
		Preventive Establishment.											
1	1	Surgeon to the Preventive establishment	600		600		600		.....			213	
1	1	Superintendent	12,000		12,000		12,000		12,522			6,000	
6	8	Inspectors	33,000		38,000		29,420		30,100			13,059	Revision of establishment for which a proposition has been submitted for the sanction of Government.
137	100	Preventive officers	1,92,000		1,92,800		2,73,000		2,65,977			1,23,022	
54	51	Clerks and servants ...	3,276		3,270		3,402		2,842			1,421	
126	118	Boat establishment... ...	13,453		15,755		13,449		12,533			6,472	
		Temporary establishment	20,000		10,000		36,000		26,482			10,560	
				2,74,003		2,07,225		3,67,871		3,51,456		1,60,747	
		Wharf Establishment.											
41	22	Wharf officers	21,468		21,468		40,620		44,628			18,151	See remark above, under establishment.
41	18	Servants	1,396		1,396		3,056					1,043	
		Temporary establishment...	.....		.....		.....						
				22,864		22,864		43,676		44,628		19,194	
		Contingencies.											
		Petty construction and repairs	300		300		300		48			112	
		Office expenses and miscellaneous ...	6,805		6,595		7,150		7,234			3,712	Based on the average of the past three years.
		Repair of Preventive Service boats ...	5,000		5,000		5,000		4,384			2,329	
		Value of stores	.....		.....		.....		393			108	
		Charges under Act VI of 1863.											
		Rewards to informers	1,200		1,200		5,000		5,018			655	Smaller payments expected in consequence of the reduction of import duties.
		Contingencies											
				13,305		13,305		17,450		17,077		6,911	
		Travelling allowances	200		200		200		41			.....	
		Purchase of service postage stamps ...	200		200		140		125			87	Includes service labels for customs publications.
				400		400		340		166		87	
				4,91,342		4,59,024		6,72,007		.....			
		Deduct—Probable savings		4,342		4,342		7,007		.....			
		Total Calcutta ...		4,87,000		4,54,682		6,65,000		6,45,326	5,25,000	2,83,677	

GRANT 9.—CUSTOMS—*continued.*

Numbers 1882-83.	Numbers 1883-84.	Details.	Budget estimate, 1883-84.		Sanctioned grant 1882-83.		Budget estimate, 1882-83.		Actuals, 1881-82.		Regular estimate, 1882-83.	Actuals for six months, 1882-83.	Explanatory Remarks.
		SEA CUSTOMS—SALARIES, ESTABLISHMENTS, AND CONTINGENCIES—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		BALASORE.											
		Establishment.											
4	4	Clerks	1,020		1,020		1,020		1,002			977	
2	2	Servants	120		120		120					384	
7	7	Boat establishment ...	768		768		768		764			.....	
		Temporary establishment	.....		.....		.....		.....				
				2,308		2,308		2,308		2,666		1,361	
19	19	Preventive establishment ..	4,944		4,944		4,944		4,910			2,327	
		Temporary establishment	380		380		.....		188			424	For extra Preventive officers on foreign vessels.
				5,324		5,324		4,944		5,098		2,751	
		Contingencies.											
		Petty construction and repairs	300		300		200		208			200	The Customs buildings are greatly in want of repairs.
		Office expenses and miscellaneous ...	238		238		238		238			106	
		Repair of preventive service boats ...	200		200		50		.....			.....	The boats must be repaired next year.
		Charges under Act VI of 1863.											
		Rewards to informers ... ... / Contingencies and miscellaneous ...	50		50		50		25			.....	
				788		788		538		471		306	
		Travelling allowance		10		10		10		40		17	
		Postage Charges.											
		Purchase of service postage stamps ...		70		70		100		66		45	A slight reduction based on actuals.
		Total Balasore ...		9,000		9,000		8,400		8,341	8,500	4,480	
		CHITTAGONG.											
		Salary.											
1	1	Collector		7,200		7,200		7,200		7,114		3,600	
		Establishment.											
21	21	Clerks and servants ...	3,924		3,924		3,924		3,962			1,934	
9	9	Boat establishment ...	780		780		780		779			390	
		Temporary establishment	270		270		270		270			90	
				4,974		4,974		4,974		5,011		2,414	
		Preventive Establishment.											
3	3	Inspectors	2,880		2,880		2,880		2,895			1,440	
10	10	Preventive Officers ...	4,080		4,080		4,080		3,937			2,014	
2	2	Clerks	480		480		480		477			240	
14	14	Boat establishment ...	1,152		1,152		1,152		1,140			574	
		Temporary establishment	200		200		200		185			.....	
				8,792		8,792		8,792		8,643		4,268	
		Wharf establishment ...		600		600		600		600		300	
		Contingencies.											
		Ground rent	156		156		156		156			.....	
		Petty construction and repairs	250		250		250		118			10	
		Office expenses and miscellaneous ...	500		500		501		567			272	
		Repair and stores of Preventive Service boats	300		300		300		140			.....	
		Charges under Act VI of 1863.											
		Rewards to informers	50		50		100		... ..			15	Reduced with reference to actuals.
				1,256		1,256		1,307		987		297	
		Purchase of service postage stamps ...		50		50		50		47		.....	
				22,872		22,872		22,923					
		Deduct—Probable savings ...		372		372		923					
		Total, Chittagong ...		22,500		22,500		22,000		22,402	23,400	10,879	

GRANT 9.—CUSTOMS—*concluded.*

Numbers 1882-83.	Numbers 1883-84.	Details.	Budget estimate, 1883-84.		Sanctioned grant, 1883-84.		Budget estimate, 1882-83.		Actuals, 1881-82.		Regular estimate, 1882-83.	Actuals for six months, 1882-83.	Explanatory Remarks.
		SEA CUSTOMS—SALARIES, ESTABLISHMENTS AND CONTINGENCIES—*concluded.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		CUTTACK.											
		Establishment.											
1	1	Superintendent of Customs	1,800		1,800		1,800		3,000			1,500	
1	1	Assistant	1,200		1,200		1,200						
5	5	Clerks and servants ...	1,668		1,668		1,668		1,599			820	
10	10	Boat establishment ...	1,176		1,176		1,176		1,176			588	
...	...	Temporary establishment...	.....		.....		.....		.....			.....	
				5,844		5,844		5,844		5,775		2,908	
3	3	Preventive establishment...		1,260		1,260		1,260		1,233		630	
		Contingencies.											
		Ground rent	14		14		14		.....			.....	
		Petty construction and repairs	300		300		300		.....			.....	
		Office expenses and miscellaneous ...	77		77		92		50			63	
		Purchase and repair of boats	150		150		150		.....			.....	
				541		541		556		50		63	
		Travelling allowances	.....		.....		.....		.....			.....	
		Purchase of service postage stamps ...	30		30		30		30			10	
				30		30		30		30			
				7,675		7,675		7,690				.....	
		Deduct—Probable savings ...		475		475		690				.....	
		Total Cuttack ...		7,200		7,200		7,000		7,088	7,500	3,611	
		DACCA.											
2	2	Clerks and servants ...	552		432		432		707			351	The pay of the clerk has been increased, see letter from Government of Bengal, No. 400, dated 12th February 1881.
		Boat establishment ...	156		156		156						
		Ground rent	18		18		18		.....			18	
		Petty construction and repairs	170		170		190		167			.....	
		Office expenses and miscellaneous ...	100		100		100		110			23	
		Service postage stamps	4		4		4		.....			.....	
		Travelling allowances	.....		.....		.....		.....			.....	
		Total Dacca ...		1,000		880		900		984	900	392	
		POOREE.											
		Establishment.											
1	1	Clerk	720		720		720		720			360	
3	3	Preventive establishment...	720		720		720		720			360	
...	...	Repair of boats	.....		.....		.....		109			.....	
				1,440		1,440		1,440		1,549		720	
		Contingent Charges.											
		Petty construction and repairs	185		185		185		185			.....	
		Office expenses and miscellaneous ...	40		40		40		7			10	
				225		225		225		192		10	
		Travelling allowances		10		10		10		.....		.....	
		Postage Charges.											
		Purchase of service postage stamps ...		25		25		25		20		20	
		Total Pooree ...		1,700		1,700		1,700		1,761	1,700	750	
		Deduct—For reductions in Customs establishments						7,05,000					
								1,36,000					
		Total Salaries, Establishments, &c. ...		5,28,400		4,95,962		5,69,000		6,85,902	5,66,000	3,05,789	
		Add for rounding ...		.....		38							
				5,28,400		4,96,000							

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 24TH JANUARY 1883.

RESOLUTION.

READ—

Memorandum No. 1838C, dated the 27th November 1882, from the Accountant-General, submitting the estimates of Provincial Receipts and Disbursements of the Customs Department for the year 1883-84.

RECEIPTS.

The total receipts for 1883-84 have been estimated at Rs. 65,000 against Rs. 85,000, the sanctioned estimate for the current year, showing a decrease of Rs. 20,000. The details are:

	1882-83. Rs.	1883-84. Rs.
Wharf rents	3,000	1,000
Fees for the registration of cargo-boats ...	200	300
Confiscations and penalties	12,000	3,250
Other items	69,800	60,450
Total ...	85,000	65,000

2. The decrease under "Wharf rents" and "Confiscations and penalties" is due to the general abolition of import duties; but under the former head, the actuals for the first six months of the current year, which amount to Rs. 999, justify a larger estimate than Rs. 1,000. A provision of Rs. 1,500 will accordingly be made. The receipts under "Fees for the registration of cargo-boats" have been raised with reference to the actuals of the past year, and those under "Other items" are based on the average receipts of the past three years. Both estimates are accepted. The total receipts under all heads will thus stand at Rs. 65,500.

EXPENDITURE.

3. The estimated expenditure for 1883-84 amounts to Rs. 5,28,400, showing a decrease of Rs. 1,76,600 as compared with the estimate of Rs. 7,05,000 for the current year. The charges under each head are given in the following statement:—

		1882-83. Rs.	1883-84. Rs.
Calcutta	Custom House	6,65,000	4,87,000
Balasore	ditto	8,400	9,000
Chittagong	ditto	22,000	22,500
Cuttack	ditto	7,000	7,200
Dacca	ditto	900	1,000
Pooree	ditto	1,700	1,700
	Total ...	7,05,000	5,28,400

4. Under the head "Calcutta Custom House," the salary of the Collector has been entered at Rs. 36,000 for next year. The pay of the appointment has, however, been fixed by the Government of India at Rs. 2,000 a month,

and the estimate is therefore reduced to Rs. 24,000. On account of the appraising establishment a sum of Rs. 33,912 has been provided; but the cost of this establishment has been reduced under the revision of the Custom House Establishment effected in compliance with the orders of the Government of India, and an estimate of Rs. 25,500 will suffice for next year.

5. The estimate for "Clerks and servants" amounts to Rs. 1,02,708. This sum includes, it is understood, the cost of the establishments of the Import, Export, Cash, Miscellaneous, Statistical, Bonding and Accounts Departments, and of the servants employed in the Appraisers' Department. The total cost of these establishments, as shown in a statement received from the Board, is Rs. 7,807-12* a month, or Rs. 93,693 a year. As, however, most of the clerks will draw their maximum pay next year, it will be safer to provide Rs. 98,000 on this account. This amount will accordingly be entered in the estimates instead of the Accountant-General's figures. The number of "Clerks and servants" should also be altered from 174 to 171, the number reported by the Board.

	Rs.	A.	P.
Import Department	1,357	0	0
Cash "	754	4	0
Export "	1,826	4	0
Miscellaneous Department ...	826	4	0
Statistical " ...	2,108	0	0
Bonding and Accounts Department	1,400	0	0
Servants in the Appraisers' Department	36	0	0
Total monthly cost ...	7,807	12	0

6. A sum of Rs. 18,433 is provided for "Boat establishment." This includes the cost of the establishments of the three steam-launches *Swift*, *Hornet*, and *Viper*; but not the cost (Rs. 2,322) of the crews of the six special patrol officers' boats, an application for which has lately been submitted by the Board. The estimate is, therefore, raised to Rs. 15,755. Provision for coals for the launches has been made under "Contingencies."

7. The budget provides Rs. 20,000 for "Temporary establishment" in the Preventive Department, and the same amount is entered in the Board's statement above referred to. The Government of India having, however, reduced the annual grant on this account to Rs. 10,000, a larger sum than this cannot be sanctioned. The estimate of Rs. 21,468 on account of "Wharf officers" under the sub-head "Wharf establishment" is accepted, but the number of officers should be reduced from 22 to 21, as shown by the Board.

8. The Government of India have decided that no reduction shall be made in the Customs establishments in Orissa and at Chittagong. The estimates for Balasore, Cuttack and Chittagong vary slightly from the sanctioned grants for the current year, while for Pooree the same figures have been taken. These estimates are all passed. For Dacca an increase of Rs. 120 has been provided under the item "Clerks and servants" to cover the allowance of Rs. 10 a month sanctioned in February 1881 for the Customs clerk in consideration of his having to do work in the office of the Deputy Magistrate of Naraingunge, in addition to his own duties; but as Naraingunge has recently been formed into a sub-division, and a separate sub-divisional establishment has been sanctioned, the Customs clerk, who will henceforth be confined to his legitimate duties, can no longer be granted the extra allowance. The estimate is therefore reduced by Rs. 120.

9. The total grant for 1883-84, modified in accordance with the above remarks, will stand thus—

				Grant, 1883-84. Rs.
Calcutta Custom House	...	...	...	4,54,682
Balasore "	...	...	...	9,000
Chittagong "	...	...	...	22,500
Cuttack "	...	...	...	7,200
Dacca "	...	...	...	880
Pooree "	...	...	...	1,700
		Total	...	4,95,962
		Add for rounding	...	38
		Total	...	4,96,000

ORDER—Ordered that a copy of this Resolution, and of the estimates, be forwarded to the Revenue Department of this Government, to the Board of Revenue, and to the Accountant-General, for information.

By order of the Lieutenant-Governor of Bengal,

COLMAN MACAULAY,

Secretary to the Government of Bengal.

No. 282.

COPY, with a copy of the estimates, forwarded to the Revenue Department for information.

No. 283.

COPY, with a copy of the estimates, forwarded to the Secretary to the Board of Revenue for information.

No. 284.

COPY, with a copy of the estimates, forwarded to the Accountant-General for information.

By order of the Lieutenant-Governor of Bengal,

C. W. BOLTON,

Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 24th January 1883.

C. R. G.—Reg. No. 12903C—92—30-1-83.

ESTIMATES OF ASSESSED TAXES, 1883-84.

No. 1958C, dated Calcutta, the 12th December 1882.

Memo. by S. JACOB, Esq., Offg. Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

V.—ASSESSED TAXES.—*License Tax.*

Receipts.

	Local estimate, 1883-84.	Budget estimate, 1883-84.	Sanctioned estimate, 1883-84.	Sanctioned estimate, 1882-83.	Actuals, 1881-82.	Regular estimate, 1882-83.	Actuals, six months 1882-83.	EXPLANATORY REMARKS.
LICENSE-TAX.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Collections	14,62,883	15,00,000	15,50,000	16,00,000	15,77,053	.....	12,69,204	The local figures are based partly on the actual collections of 1881-82, and partly on the assessments of the past and present year, the latter predominating, and have passed through the Board without challenge. Some local officers explain that the actuals of the past year include arrears as well as large penalties, which are not expected to recur, notably in Calcutta, where there is a decrease of Rs. 82,000, chiefly for arrears.
Fines and penalties	24,410				61,265	.....	15,102	
Miscellaneous	.....				76	.....	.....	
Cash recoveries	.....				569	.....	39	
	14,87,293	15,00,000	15,50,000	16,00,000	16,38,963	16,00,000	12,84,345	
Imperial	.....	7,50,000	7,75,000	8,00,000	12,88,963	8,00,000	6,42,173	In the absence of more reliable information, I have taken the estimate for 1883-84 at Rs. 15,00,000.
Provincial	.....	7,50,000	7,75,000	8,00,000	3,50,000	8,00,000	6,42,172	

Net decrease in 1883-84, Rs. 1,00,000.

GRANT 7.—ASSESSED TAXES.—*License-tax.*

Expenditure.

	Budget estimate, 1883-84.	Sanctioned grant, 1883-84.	Sanctioned estimate, 1882-83.	Actuals, 1881-82.	Regular estimate, 1882-83.	Actuals for six months, 1882-83.	EXPLANATORY REMARKS.
LICENSE-TAX.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Establishments	1,00,000	1,00,000	1,00,000	96,137	1,00,000	55,994	

	Budget estimate, 1883-84.		Sanctioned grant, 1883-84.		Sanctioned estimate, 1882-83.		Actuals, 1881-82.	Regular estimate, 1882-83.	Actuals for six months, 1882-83.	EXPLANATORY REMARKS.
LICENSE-TAX.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Establishments.										
Circle officers or assessors	33,150		33,150		31,900		78,938		47,390	Local estimates as passed by the Board of Revenue, generally based on the distribution of the grant made by the Board for the expenditure of the present year.
Clerks, enumerators, and others	37,062		37,062		40,300					
Peons and other servants	6,763		6,763		7,120					
Temporary establishment	1,420		1,420		.....		.....		.....	
Remuneration to Howrah Municipality for collecting license-tax	.....	78,395	.....	78,395	.....	79,320	500		.....	
Contingent Charges.										
Office expenses	2,645		2,645		1,995		981		521	
Miscellaneous	200	2,845	200	2,845	805	2,800	281		307	
Travelling Charges.										
Travelling allowance of establishments ...	12,720		12,720		12,608		7,034		3,260	
Ditto of officers	200	12,920	200	12,920		12,608	6,520		2,881	
Postage Charges.										
Purchase of service postage stamps ...		5,405		5,405		5,272	1,883		1,635	
Add—For rounding		435		435		.....	.....		.....	
Total Assessed Taxes—License-tax ...		1,00,000		1,00,000		1,00,000	96,137	1,00,000	55,994	

H P —Reg. No. 12609C—86—25-1-83.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 20TH JANUARY 1883.

RESOLUTION.

READ—

Endorsement from the Accountant-General, Bengal, No. 1958C, dated the 12th December 1882, submitting the estimates of receipts and expenditure under Assessed Taxes for 1883-84.

The estimate of the Board of Revenue, on the data furnished by the local officers, provides for a total revenue of Rs. 14,87,293 from the license tax against Rs. 16,38,963, the actuals of 1881-82. The Accountant-General estimates that the total by the end of the current year may amount to Rs. 16,00,000, and he has entered Rs. 15,00,000 for next year. The latest district returns show that the total for the current year will not probably exceed Rs. 15,75,000, and this amount will be taken as the regular estimate for 1882-83. The Board have explained in their letter No. 20B, dated the 9th January 1883, that the decrease in their estimate for next year, compared with the actuals of the past year, is due to anticipated fluctuations of trade, and the reduction of receipts from penalties, a large portion of which cannot be expected to recur during the coming year. Allowing for a decrease of Rs. 25,000 on account of penalties, the Lieutenant-Governor thinks that the receipts for next year may be estimated at Rs. 15,50,000, and he approves the insertion of this amount in the budget.

3. The Accountant-General's provision for a total expenditure of Rs. 1,00,000 for the collection of the tax is accepted. The same amount was fixed for 1881-82 and 1882-83. The nomenclature "circle officer" and "enumerators" in the department of license-tax is obsolete, and the Accountant-General should correct the form of the estimate of expenditure by omitting these words, and furnish the local officers with revised forms for future use.

4. The receipts and expenditure on account of this tax are equally divided between the Imperial and Provincial Governments. The provincial share of the receipts for next year will therefore amount to Rs. 7,75,000 and of the expenditure to Rs. 50,000.

ORDER.—Ordered that a copy of the above Resolution, with a copy of the estimates, be forwarded to the Accountant-General, and the Board of Revenue, for information.

By order of the Lieutenant-Governor of Bengal,

COLMAN MACAULAY,

Secretary to the Government of Bengal.

Nos. 235-36.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

C. W. BOLTON,

Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 20th January 1883.

C. E. G.—Reg. No. 12610C—64—24-1-83.

FOREST ESTIMATES, 1883-84.

No. 149B—G, dated Darjeeling, the 7th October 1882.

From—J. S. GAMBLE, Esq., Offg. Conservator of Forests, Bengal,

To—The Secretary to the Government of Bengal, Revenue Department (Forests).

I HAVE the honor to submit herewith for the consideration and orders of His Honor the Lieutenant-Governor, the budget estimates of this department for 1883-84. I much regret the delay in submission, which is due to my having wished to submit my report on the establishments as desired in Government of India's No. 455F, dated the 31st May 1882, before sending in the budget estimates. And besides this, the absence, till late in September, of the divisional officer of the Buxa Division, delayed the submission of the estimates from that division.

EXPLANATORY NOTE.

CHAPTER I.

Actuals of 1881-82.

The estimates compare with the actuals as follows:—

BUDGET HEADS.	Sanctioned budget estimate.	Actuals.	Increase.	Decrease.
RECEIPTS.	Rs.	Rs.	Rs.	Rs.
I.—Timber and other produce removed from the forests by Government Agency	2,10,450	1,86,308	.....	24,142
II.—Timber and other produce removed from the forests by consumers or purchasers	3,42,960	4,16,865	73,905	.....
III.—Confiscated drift and waif wood	2,550	3,767	1,217	.....
IV.—Revenue from forests not managed by Government	.....	.....	.....	.....
V.—Miscellaneous	30,040	26,794	.....	3,246
Total ...	5,86,000	6,33,734	47,734	.....
EXPENDITURE.				
A.—Conservancy and Works.				
I.—Timber and other produce removed from the forests by Government agency	1,05,700	1,13,250	7,550	.....
II.—Timber and other produce removed from the forests by consumers and purchasers	22,950	31,588	8,638	.....
III.—Confiscated, drift, and waif wood	1,150	395	.....	755
IV.—Revenue from forests not managed by Government	.....	.....	.....	.....
V.—Rent of leased forests and payments to shareholders managed by Government	.....	.....	.....	.....
VI.—Livestock, stores, tools and plant	19,180	17,041	.....	2,139
VII.—Communications and buildings	32,450	32,795	345	.....
VIII.—Demarcation, improvement, and extension of forests	31,650	49,760	18,110	.....
IX.—Miscellaneous	2,920	963	.....	1,957
Total, A.—Conservancy and Works ...	2,16,000	2,45,792	29,792	.....
B.—Establishments.				
I.—Salaries	1,38,072	1,28,984	.....	9,088
II.—Travelling allowances	15,990	13,774	.....	2,216
III.—Contingencies	5,938	6,059	121	.....
Total, B.—Establishments ...	1,60,000	1,48,817	.....	11,183
Grand Total of Expenditure ...	3,76,000	3,94,609	18,609	.....
Surplus ...	2,10,000	2,39,125	29,125	.....

The following will explain the differences between the actuals and estimates:—

REVENUE.

Head I.—Timber and other produce removed from the forests by Government Agency—

(*a.*) *Timber.*—In Darjeeling division the estimate was Rs. 4,000, but the actuals only Rs. 1,865, due to scantlings cut for the Public Works Department not having been taken over. In the Teesta division the estimates were exceeded by Rs. 1,060, and in the Kurseong division by Rs 1,287, due to larger sales of sleepers; so that for the three Darjeeling divisions the actuals and estimates nearly correspond. In the Julpigoree division there was a falling off of Rs. 6,444, due to the Road Cess Department not having taken over timber indented for, while in the Buxa division the estimates were exceeded by Rs. 23,477, due to good sales of stock at Alipore and Dacca, and the requirements of the Northern Bengal State Railway and its branches. The Palamow division showed a falling off of Rs. 2,391, chiefly due to the stoppage of works owing to a case of fraud. The provision of the Chittagong division was transferred to others, some of it to the Sunderbuns, where there was an excess of Rs. 1,783 in sales of Sundri sleepers and scantling. On the whole, this sub-head shows an increase over estimates of Rs. 12,026.

(*b.*) *Firewood and charcoal*—This sub-head shows a decrease of Rs. 33,561 partly in Darjeeling Division, owing to difficulties in bringing fuel to depôt, and partly in Kurseong Division, where firewood cut for the Darjeeling Himalayan Railway was refused owing to the determination of the company to burn coal instead.

(*c.*) *Bamboos, and* (*e*) *Grass and other minor produce.*—The receipts in the Palamow Division show a falling off, due partly to the case already referred to: partly to decline of demand. The stocks of bamboos and hara especially did not sell as well as was expected.

The whole decrease under I was Rs. 24,142, which generally may be attributed to falling off in anticipated fuel sales.

II.—Timber and other produce removed from the forests by consumers and purchasers—

In this head there is the large increase of Rs. 73,905, of which Rs. 69,963 is in the Sunderbuns Division. But the Darjeeling, Kurseong, Teesta, and Julpigoree Divisions show also an increase, and the Buxa and Chittagong Divisions a decrease, all being due to fluctuations in the demand for produce and the results of the crops. In Chittagong the famine in the Lushai Hills, and the anticipation of raids in consequence, resulted in a falling off in the export of forest produce, while in Darjeeling and Kurseong Divisions a good tea season brought an increase in demand.

III.—Confiscated, drift, and waif wood—

The increase of Rs. 1,217 occurred in the Julpigoree and Sunderbuns division; in the former from greater care in salving Teesta river drift; in the latter, from the publication of definite rules. Kurseong and Teesta divisions show a slight falling off, while, on the other hand, collections commenced in Chittagong.

V.—Miscellaneous—

This head shows a decrease of Rs. 3,246, due to a considerable falling off in the Sunderbuns owing to the registration and right of way fees falling off, the boats being only required to renew instead of paying fresh fees. But the Direction, Kurseong, and other divisions show an increase reducing the deficit to Rs. 3,246 only.

The whole increase under revenue was Rs. 47,734, or nearly half a lakh—a good sign of progress in revenue.

EXPENDITURE.

A.—Conservancy and works—

I.—Timber and other produce removed from the forests by Government agency—

(*a.*)—*Timber*—This sub-head shows an increase of Rs. 17,381, almost all of which was in Buxa Division, and was due to the demand for sleepers and timber in log requiring extra expenditure. The other divisions were affected, as regards expenditure, for the same reasons as for revenue.

(*b.*)—*Firewood and charcoal.*—The falling off was Rs. 10,515, due to less expenditure in Darjeeling and Kurseong Divisions for the same reasons as decreased the revenue.

(*c.*)—*Bamboos.*—In this, there was an increase of expenditure in Palamow Division on bamboos for sale in the year following, and a decrease in Kurseong and Julpigoree.

(*e.*)—*Grass and other minor produce.*—Here too was a decrease in Palamow; hara not finding a ready sale, it was not advisable to make large collections.

The whole increase in head I was Rs. 7,550.

II.—Timber and other produce removed from the forest by consumers and purchasers—

In this head the increase was Rs. 8,638 in the Sunderbuns Division for repairs to the steamer and boats and hire of a steamer when the departmental one was being refitted.

III.—Confiscated, drift, and waif wood—

The decrease was Rs. 755, due to sales in Julpigoree being chiefly made in the river, instead of the timber being brought to depôt.

VI.—Livestock, stores, tools and plant—

Under this head there was a decrease of Rs. 2,139; this is due to a decrease of Rs. 5,000 under sub-head (*a*) *Purchase of cattle*, elephants estimated for not having been purchased; to a decrease of Rs. 2,983 under (*b*) *Feed and keep of cattle*, due to the same cause; and to an increase of Rs. 6,844 under sub-head (*c*) *Stores, tools and plant*, due to the construction of a new barge in the Sunderbuns Division.

VII.—Communications and Buildings—

(*a*)—*Roads and Bridges.*—In this sub-head there was an increase of Rs. 4,086, due to expenditure on the Goompahar road, Darjeeling.

(*b*)—*Buildings.*—This sub-head shows a decrease of Rs. 3,446, savings in different divisions. The whole increase under this head is Rs. 345 only.

VIII.—Demarcation, improvement, and extension of Forests—

This head shows an increase of Rs. 18,110, principally due to the purchase money of the Singalila Range in Darjeeling division (Rs. 15,000) not provided in the estimate. There was a slight increase under *demarcation*, a considerable increase under *Plantations* in Darjeeling, Kurseong, and Buxa Divisions, and a decrease in *Fire protection* in the Teesta division, and in the amount set aside in direction for emergent works.

IX.—Miscellaneous—

This head shows a decrease of Rs. 1,957, made up of savings in most divisions.

The increase under *A. Conservancy and works*, is Rs. 29,792, which may be said to be due to the purchase of land in Darjeeling division, to increased demand for timber from Buxa division, and to the increased expenditure on boat and steamer establishments in the Sunderbuns division.

I.—Salaries—

B.—Establishments.—The decrease is Rs. 9,088, which is made by small savings in the subordinate establishment and large savings in pay of *superior officers*, the number of officers not being so many as expected.

II.—Travelling allowances—

The decrease is Rs. 2,216, chiefly in Palamow, Singbhoom and Sunderbuns Divisions and from there being less officers than estimated.

III.—Contingencies—

This head shows merely the small increase of Rs. 121. The total decrease under B is Rs. 11,183, chiefly in "Superior staff pay and travelling allowance."

The total increase of expenditure was Rs. 18,609, which sum was provided by the sanction of the Government of India, in Home Department letter No. 1146F, dated 28th December 1881, having been given to the estimates being overdrawn by Rs. 20,000, which were distributed in—

				Rs.
AI	...	...	...	9,330
II	...	...	...	3,805
VII	...	...	...	3,435
VIII	...	...	...	3,430
				20,000

The surplus revenue as estimated was Rs. 2,10,000, the actual surplus was Rs. 2,39,125 so that the estimated net revenue was exceeded by Rs. 29,125.

Chapter II.

Regular Estimates.

The following table exhibits the original and the regular estimates for 1882-83 :—

Budget Heads.	Sanctioned budget allotment.	Regular estimate.	Increase.	Decrease.
Revenue.	Rs.	Rs.	Rs.	Rs.
I.—Timber and other produce removed from the forests by Government agency	2,52,200	2,52,400	200	.....
II.—Timber and other produce removed from the forests by consumers or purchasers	4,28,470	4,52,600	24,130	.....
III.—Confiscated, drift, and waif wood	2,370	4,650	2,280	.....
IV.—Revenue from forests not managed by Government...	.....	.....	.....	.....
V.—Miscellaneous	16,960	24,350	7,390	.....
Total ...	7,00,000	7,34,000	34,000	.....
Expenditure.				
A.—Conservancy and works.				
I.—Timber and other produce removed from the forests by Government agency	1,43,100	1,46,400	3,300	.....
II.—Timber and other produce removed from the forests by consumers and purchasers	26,800	30,500	3,700	.....
III.—Confiscated drift and waif wood	1,130	630	.....	500
IV.—Revenue from forests not managed by Government	.....	.....	.....	.....
V.—Rent of leased forests and payments to shareholders in forests managed by Government	.....	.....	.....	.....
VI.—Livestock, stores, tools and plant	18,600	12,700	.....	5,900
VII.—Communications and buildings	40,150	42,000	1,850	.....
VIII.—Demarcation, improvement, and extension of forests	36,050	51,920	15,870	.....
IX.—Miscellaneous	2,170	3,850	1,680	.....
Total A.—Conservancy and works ...	2,68,000	2,88,000	20,000	.....
B.—Establishments.				
I.—Salaries	1,47,472	1,45,445	.....	2,027
II.—Travelling allowances	18,590	20,625	2,035	.....
III.—Contingencies	5,938	5,930	.....	8
Total B.—Establishments ...	1,72,000	1,72,000	.....	.....
Grand Total, Expenditure ...	4,40,000	4,60,000	20,000	.....
Estimated Surplus ...	2,60,000	2,74,000	14,000	.....

From this it will be seen that it is expected that the revenue will exceed the estimate by Rs. 34,000, and the expenditure by Rs. 20,000, all of which is in A (Conservancy and Works). No change is expected under B (Establishments) unless many promotions are made before the end of the year, when perhaps some further amount may be required.

The following explains the chief deviations from the estimates :—

Receipts. I—*Timber and other produce removed from the forest by Government Agency.*—In sub-head (*a*) *Timber*, an increase is expected in the Teesta, Kurseong, Buxa, Sunderbuns and Orissa divisions, while a small decrease may be anticipated in Julpigoree, Palamow and Singbhoom. The increases are due to the demands for timber for the Dacca-Mymensingh and other northern Bengal lines, and in the Sunderbuns division to indents for sundri wood by public departments in Calcutta. In sub-head (*b*) *Firewood and charcoal*, there is a decrease in Darjeeling, due to some private contractors having started supply, and the probable consequent withdrawal of Government competition.

II.—Timber and other produce removed from the forests by consumers or purchasers—

The expected increase is due to increased sales expected in Darjeeling from the forests instead of from depôt, to expected increase in Kurseong division of improvement thinnings under working plan, to expected increase in the Sunderbuns, and to the addition of the Angul and Khoordah forests in Orissa. A small decrease is anticipated in Buxa Division, there being fewer dry poles than usual, and in Chittagong from the rather disturbed state of the frontier due to the recent famine, the effects of which have not yet subsided.

III.—Confiscated, drift, and waif wood—

An increase is expected in Julpigoree and, if the proposed drift rules are passed, in Chittagong.

V.—Miscellaneous—

An increase is expected in the Sunderbuns in fees for right of way and from compounding offences.

Expenditure.

A—Conservancy and Works.—

I.—In the Darjeeling Division the expenditure on the extraction of fuel is expected to decrease owing to the gradual withdrawal of Government from direct supply of the station. The expenditure in the Teesta, Kurseong, and Buxa Divisions is expected to increase from increased demand for railways and public works. Some expenditure is also

anticipated in Orissa, while a corresponding decrease may be expected in Chittagong and Singbhoom, owing to the supply of railways being sold in the forests instead of being brough to depôt by Government agency.

II.—Timber and other produce removed from the forests by consumers and purchasers—

An increase is expected in the Sunderbuns division, due to its being necessary to repair largely some of the station boats.

III.—Confiscated, drift, and waif wood—

The expenditure on drift works has decreased owing to sales being chiefly made locally instead of from depôt.

VI.—Livestock, stores, tools and plant—

A decrease is expected from the fact that elephants, for whose purchase provision has been made, will not be wanted.

VII.—Communications and Buildings—

An increase is expected in buildings on account of rest-houses at Lepchajagat in Darjeeling division and Latpanchor in Kurseong division. In the latter division also it will be necessary to rebuild the ranger's house and elephant shed at Sukna, lately burnt down.

VIII.—Demarcation, improvement, and extension of forests—

A large increase of Rs. 14,000 is required for the purchase of the Goom forest block from the Darjeeling municipality (paid in April last). Small increases are expected in plantations and demarcation, the latter chiefly in Orissa.

IX.—Miscellaneous—

An increase is expected in the Sunderbuns Division, chiefly on account of rewards for the detection of offences.

B.—Establishments—

The figures call for no special remarks. The sum total of BIC and BID is given as Rs. 69,175, whereas authority has been received to spend up to Rs. 72,000. Owing, however, to establishments in some divisions not being at once entertained, some saving is expected, and may be realized.

Chapter III.

Estimates for 1883-84.

The following table exhibits the revenue and expenditure under the main heads :—

Budget Heads.	Divisions.												Total.
	Direction.	Darjeeling.	Teesta.	Kurseong.	Julpigoree.	Buxa.	Lohardugga (Palamow).	Hazareebagh.	Singbhoom.	Sunderbuns.	Chittagong.	Orissa.	
Receipts.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Timber and other produce removed from the forests by Government agency.	.....	31,500	20,000	71,200	10,000	1,00,000	8,500	400	12,000	.....	3,000	27,000	2,83,600
II.—Timber and other produce removed from the forests by consumers or purchasers.	.....	23,000	9,500	27,200	4,700	4,800	1,350	1,050	47,000	3,30,000	85,500	30,000	5,65,000
III.—Confiscated, drift, and waif wood ...	.....	.....	20	300	3,000	.....	.....	.....	.....	1,000	1,500	.....	5,820
IV.—Revenue from forests not managed by Government.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
V.—Miscellaneous	500	500	480	1,300	300	200	150	50	100	18,000	3,000	.....	25,580
Total Revenue ...	500	55,000	30,000	1,00,000	18,000	1,05,000	10,000	1,500	60,000	3,50,000	93,000	57,000	8,80,000
Expenditure.													
A.—Conservancy and works.													
I.—Timber and other produce removed from the forests by Government agency.	.....	32,000	12,000	32,500	4,500	48,000	4,000	150	6,000	.....	2,000	9,000	1,40,150
II.—Timber and other produce removed from the forests by consumers and purchasers.	.....	.....	.....	.....	.....	.....	.....	.....	2,000	37,300	300	1,000	40,600
III.—Confiscated, drift, and waif wood ...	.....	.....	.....	.....	600	.....	.....	.....	.....	200	500	.....	1,300
IV.—Revenue from forests not managed by Government.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
V.—Rent of leased forests and payments to shareholders in forests managed by Government.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
VI.—Live-stock, stores, tools and plant ...	300	400	200	2,300	1 0	4,200	450	150	900	16,000	800	4,000	31,000
VII.—Communications and buildings	.....	8,000	3,700	6,500	5 30	5,000	2,000	.....	5,000	5,000	2,500	3,000	42,200
VIII.—Demarcation, improvement and extension of forests.	500	5,800	2,500	8,500	2,050	9,600	1,450	3,650	1,000	1,500	3,500	2,900	41,250
IX.—Miscellaneous	200	300	100	200	50	200	100	50	100	2,000	100	100	3,500
Total A—Conservancy and works ...	1,000	34,500	18,500	50,000	10,000	67,000	8,000	4,000	15,000	62,000	10,000	20,000	3,00,000
B—Establishments.													
I.—Salaries	27,120	12,720	11,220	13,632	8,292	12,096	10,728	5,904	9,636	30,518	19,212	17,232	1,78,310
II.—Travelling allowances	5,500	2,300	2,600	2,150	1,450	2,100	1,150	950	1,480	620	2,900	2,000	25,200
III.—Contingencies	1,680	480	180	218	258	304	122	146	384	1,862	288	568	6,490
Total B—Establishments ...	34,300	15,500	14,000	16,000	10,000	14,500	12,000	7,000	11,500	33,000	21,500	20,700	2,10,000
Grand Total of Expenditure ...	35,300	50,000	32,500	66,000	20,000	81,500	20,000	11,000	26,500	95,000	31,500	40,700	5,10,000
Estimated Surplus ...	.....	5,000	.....	34,000	.....	23,500	.....	.....	33,500	2,55,000	61,500	14,300	3,70,000
Estimated Deficit ...	34,800	.....	2,500	.....	2,000	.....	10,000	9,500	.....	.....	.....	.....	.....

The following remarks will explain these estimates :—

Revenue.

I.—Timber and other produce removed from the Forests by Government Agency.

a.—Timber.

	Rs.	Rs.
Darjeeling Division.—Sale of scantlings on indent from Public Works Department, 6,000 c. ft., at Rs. 1-6	.....	8,000
Teesta Division.—Sale of 2,000 c. ft. sâl scantlings at Darjeeling, at Rs. 2	4,000	
Sale of 2,000 c. ft. at Julpigoree, at Rs. 1-8..	3,000	
Sale of 10,000 c. ft. at Silligoree (chiefly sleepers), at Re. 1-4	12,500	
Miscellaneous woods	500	
		20,000
Kurseong Division.—Sale of 10,000 c. ft. sâl timber at Sukna, at Re. 1-4	12,500	
Sale of 8,000 c. ft. at Julpigoree, at Re. 1-8	12,000	
Sale of 20,000 sleepers of Saj Sidha, &c., at Re. 1-12	35,000	
Sale of sâl poles and other products of cuttings taken to depôt or sold locally	4,500	
Sale of miscellaneous scantlings on indents of Public Departments	6,000	
		70,000
Julpigoree Division.—Sale of 5,000 c. ft. of sâl timber at Dudua at Re. 1	5,000	
Sale of 5,000 c. ft. of miscellaneous timber at Julpigoree, at Re. 1 ...	5,000	
		10,000
Buxa Division.—Sale of 20,000 sâl sleepers at Dacca, at Rs. 2-8	50,000	
Sale of 10,000 sâl sleepers at Kaunia at Rs. 2-4	22,500	
Sale of 2,000 cubic feet sâl logs at Alipore...	1,500	
Do. of 2,000 „ „ „ at Kaunea	3,000	
Do. of 4,000 „ „ „ at Dacca ...	7,000	
Slabs and rejections	2,000	
Emergent indents	2,000	
Miscellaneous woods, 6,000 sleepers, at Rs. 2	12,000	
		1,00,000
Palamow Division.—Estimate for sale of dry wood from the forests	1,000	
		1,000
Hazareebagh Division.—Sale of poles and thinnings, Koderma	200	
		200
Singbhoom Division.—Sale of dry wood and sleepers cut departmentally	12,000	
		12,000
Chittagong Division.—Sale of 150 logs in Chittagong ...	3,000	
		3,000
Orissa Division.—Sale of 10 000 cubic feet of sâl from Angul, at Rs. 1-8	15,000	
Sale of 5,000 cubic feet other wood from Angul, at Re. 1	5,000	
Sale of timber from Khoordah	5,000	
		25,000
Total I*a* ...	.. ...	2,49,200

(*b*).—*Firewood and charcoal.*

Darjeeling Division.—36,000 maunds firewood to Commissariat, Jalapahar, at 4 annas ...	9,000	
1,000 maunds charcoal to Commissariat, Jalapahar, at Re. 1	1,000	
20,000 maunds brick burning wood to Public Works Department, at 4 annas	5,000	
4,000 maunds brick burning wood to public	1,000	
30,000 maunds brick burning wood, stock on hand in depôt sales, at 4 annas	7,500	
		23,500
Kurseong Division.—5,000 maunds at Dhobijhora at 3 annas	937	
Other ranges and sundries	263	
		1,200
Total I*b* ...	.....	24,700

(*c*).—*Bamboos.*

Sale of bamboos from Betlah forests in Palamow Division ...	.....	6,500
Sale of bamboos chiefly used for rafting in Orissa Division ...	.....	2,000
Total I*c* ...	.....	8,500

	Rs.	Rs.
(e).—Grass and other minor produce.		
Sale of Hara from Palamow forests	1,000	
Do. of Sabai grass from Koderma reserve	200	
		1,200
Total *I*		2,83,600

A large increase of about a lakh on the actuals of 1881-82, viz. Rs. 1,84,308. This is due to larger expected works in the northern divisions and Singbhoom, and to a new division in Orissa. Should it be found possible, it will be best to sell timber straight from the forests to contractors; but this can only come by degrees, and departmental working must go on until we can assure ourselves of being able to sell direct instead.

II.—Timber or other produce removed from the forests by consumers or purchasers.

(a).—Timber.

	Rs.	Rs.
Darjeeling Division.—Estimated sales of standing timber ...	.....	13,000
Teesta Division.—Estimated sales of standing timber ...	.....	5,500
Kurseong Division.—Ditto ditto ditto ...	.....	10,000
Julpigoree Division.—Estimated sales of standing timber, trees and poles	.....	3,500
Buxa Division.—Estimated sales of standing timber ...	.....	4,000
Palamow Division.—Estimated sales of standing timber, trees and poles	.....	100
Singbhoom Division.—184,000 cubic feet standing timber, at 4 annas	.....	46,000
Hazareebagh Division.—Sales in Koderma reserve ...	.....	250
Sunderbuns Division.—Estimated receipts	.....	1,55,500
Chittagong Division.— Ditto ditto	.....	25,000
Orissa Division.—Angul sub-division, 500 sâl at Rs. 10 ...	.....	5,000
Khoordah sub-division, thinnings in fixed forests	.....	5,000
Total *IIa* ...	.....	2,69,850

(b).—Firewood and Charcoal.

Darjeeling Division.—Royalty on 80,000 maunds of firewood for station supply, at Rs. 5 ...	4,000	
Royalty on 10,000 maunds of charcoal for planters, at annas 4 ...	2,500	
Royalty on 8,000 maunds of charcoal for station supply	2,000	
Firewood for planters, &c. ...	500	
		9,000
Teesta Division.—Royalty on 20,000 maunds firewood at Rs. 4	800	
Royalty on 1,000 maunds charcoal at 4 annas	250	
Miscellaneous sales	450	
		1,500
Kurseong Division.—Royalty on 2,50,000 maunds at Rs. 4 per hundred	10,000	
Permits for head and cart loads ...	2,000	
		12,000
Julpigoree Division.—Royalty on 25,000 maunds, at Rs. 4 per hundred	1,000	
		1,000
Buxa Division.—Small sales of tops and branches ...	200	
		200
Singhbhoom Division.—Permit sales in Kolhan forest ...	800	
		800
Hazareebagh Division.—Permit sales in Koderma ...	100	
		100
Sunderbuns Division.—Estimate	.....	1,12,500
Chittagong Division.—Ditto	.....	500
Orissa Division.—House licenses	.....	9,000
Khoorda—charcoal and sundries ...	.....	1,000
Total *IIb* ...	.....	1,47,600

II(c).—Bamboos.

Actuals, 1881-82	29,605
Estimate, 1883-84	53,320
Increase ...	23,715

in Kurseong, Chittagong, and Orissa Divisions.

II(d).—Grazing and Fodder grass.

Actuals, 1881-82	5,810
Estimate, 1883-84	11,550
Increase ...	5,740

chiefly in Orissa.

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II(e).—Other minor produce.

	Rs.	Rs.
Actuals, 1881-82	75 051	
Estimate, 1883-84	82,680	
Increase ...	7,629	

in Sunderbuns and other divisions.

The total expected revenue in II is Rs. 5,65,000, the principal cause of increase being the expected sale to the railway contractors of trees from the forests of Singbhoom.

III.—Confiscated drift and waif wood.

	Rs.
Actuals, 1881-82	3,767
Estimate, 1883-84...	5,820
Increase	2,055

in Julpigoree, Sunderbuns, and Chittagong Divisions.

V.—Miscellaneous.

Estimate Rs. 25,580, which is rather less than the actuals of 1881-82, Rs. 26,794, and about the same as the regular estimate for 1882-83. The total expected revenue is Rs. 8,80,000, which is an increase on the estimate of 1882-83 of Rs. 1,80,000, due partly to a new division and partly to increase of working in the old ones.

EXPENDITURE.

A.—Conservancy and Works.

I.—Timber and other produce removed from the forests by Government Agency.

a.—Timber.

	Rs.	Rs.
Darjeeling Division.—7,000 cubic feet brought to depôt at 10 annas	4,375	
Depôt establishment and incidental ...	625	
		5,000
Teesta Division.—2,000 cubic feet taken to Darjeeling ...	2,000	
2,000 „ at 10 annas to Julpigoree ...	1,250	
10,000 „ to Silligoree at 12 annas ...	7,500	
Felling timber and miscellaneous ...	1,250	
		12,000
Kurseong Division.—10,000 cubic feet delivered at Sukna at 8 annas	5,000	
8,000 cubic feet delivered at Julpigoree at 10 annas	5,000	
20,000 sleepers at 12 annas ...	15,000	
Cutting scantlings and delivery ...	4,000	
„ poles and sundries	3,000	
		32,000
Julpigoree Division.—Delivery of 4,000 cubic feet at Dudua...	2,000	
„ of 4,000 „ at Julpigoree	2,000	
Sundries	500	
		4,500
Buxa Division.—Felling 3,000 trees	3,000	
Cutting and delivery in depôt of 64,000 cubic feet	40,000	
Native doctor and miscellaneous ...	5,000	
		48,000
Hazareebagh Division.—Thinnings of badly shaped poles in Koderma	50	
		50
Palamow Division.—Extraction of dry timber, est. ...	500	
		500
Singbhoom Division.—Cutting dry wood and sleepers, 2,000 sleepers at Rs. 2	4,000	
Dry poles, &c.	2,000	
		6,000
Chittagong Division.—Cutting and carriage of 200 logs to Chittagong	2,000	
		2,000
Orissa Division.—Cutting and logging 300 logs in Angul ...	300	
Carting 300 logs, to Mahanadi ...	3,000	
Floating 300 logs to Cuttack	2,500	
Cutting thinnings and a few mature trees in Khoordah	1,000	
Sundries	1,200	
		8,000
Total ...		1,18,050

	Rs.	Rs.
(b)—Firewood and Charcoal.		
Darjeeling Division.—36,000 maunds delivered at Jalapahar at Rs. 16 per 100	5,760	
1,000 maunds charcoal at Jalapahar at 10 annas	625	
50,000 maunds charcoal brought to depôt, Darjeeling, at Rs. 18 per 100	9,000	
Temporary establishment, sundries, &c.	1,615	
		17,000
Kurseong Division.—5,000 maunds cut and delivered at Rs. 7 per hundred	350	
Sundries	150	
		500
Total ...		17,500
(c)—Bamboos.		
Palamow Division—	3,000	
Orissa Division—	1,000	
Total ...		4,000
(e)—Grass and other minor produce.		
Collections of Hara in Palamow and Hazareebagh, and of Sabai grass in the latter		600
GRAND TOTAL, AI ...		1,40,150

II.—Timber and other produce removed from the forests by consumers or purchasers.

Actuals, 1881-82	31,588	
Estimate, 1883-84	40,600	
Increase ...		9,012

For increased boat patrol establishment in the Sunderbuns and temporary toll establishments in Orissa and Singbhoom.

III.—Confiscated, drift, and waif wood.

Estimate for Julpigoree, Sunderbuns, and Chittagong divisions		1,300

AVI.—Livestock, stores, tools and plant.

(a)—Purchase of cattle.

Purchase of an elephant for Orissa division	2,000	

(b)—Feed and keep of Cattle.

Feed and keep of 15 elephants, at Rs. 45 per month ...	8,100	
Masalas and small expenses	300	
		8,400

(c)—Stores, tools, and plant.

Actuals, 1881-82	10,244	
Estimates, 1883-84	20,600	
		10,356

Provided in the Sunderbuns Division for boats for patrol establishment.

AVII.—Communications and Buildings.

(a)—Roads and Bridges.

Darrjeeling Division—Carting road in Goompahar range, north side	4,000	
Repairs	1,000	
		5,000
Teesta Division—Repairs to old roads...	500	
Rechi La to Thosam La, 10 miles, at Rs. 50	500	
Kalimpung to Balukop, 6 miles, at Rs. 50 ...	300	
Rissoom to Sichoor, 8 miles, at Rs. 50 ...	400	
		1,700
Kurseong Division—Repairs to old roads	1,000	
New roads	1,000	
		2,000
Julpigoree Division—Repairs to old roads	500	
New roads, chiefly in Tondu Range ...	500	
		1,000
Buxa Division.—Repairs to old roads	1,500	
Carting road in Boro Block	2,000	
Extension of lines in Borojhar reserve ...	500	
		4,000
Palamow Division.—Forest inspection roads—		
Neturhat road	250	
Henar Valley	250	
Harnomand Gari road	250	
Repairs to old roads	250	
		1,000

	Rs.	Rs.
Singbhoom Division.—Timber roads in Saranda	500	
Ditto in Porahat	500	
		1,000
Chittagong Division.—Repairs to Kaptai Wagga road ...	200	
Bridges for ditto ...	1,000	
		1,200
Orissa Division.—Timber roads in Angul	1,000	
Forest roads in Khoordah	500	
		1,500
Total *AVIIa*		18,400

which is less than previous years by less expenditure in Darjeeling Division.

(*b*).—*Buildings.*

Darjeeling Division.—Forest-house in Rishap or Sureil block	1,500	
Repairs to existing houses ...	1,500	
		3,000
Teesta Division.—Forest rest-house, Jaldaka valley ...	700	
Ditto Chel R. valley ...	700	
Repairs to other houses	600	
		2,000
Kurseong Division.—Rest-house at Bengdubi	2,000	
Ditto Sukna	2,000	
Repairs	500	
		4,500
Julpigoree Division.—Repairs to existing houses	500	
		500
Buxa Division.— Ditto ditto	1,000	
		1,000
Palamow Division.—Forest rest-house, Fort Palamow ...	500	
Repairs	500	
		1,000
Singbhoom Division.—Divisional head-quarters' bungalow, Chaibassa, including out-houses ...	3,500	
Rangers' houses	500	
		4,000
Sunderbuns Division.—Three good station-houses... ...	4,200	
Repairs	300	
		4,500
Chittagong Division.—Repairs to houses	500	
„ to foresters' houses ...	800	
		1,300
Orissa Division.—Forest house, Tikarpara	1,000	
Range houses	500	
		1,500
Total *AVIIb* ...		23,300

AVIIc.—Other works.

Bunds to station-houses in Sunderbuns Division	500

AVIII.—Demarcation, improvement, and extension of forests.

(*a*).—*Demarcation.*

Clearing demarcation lines in all divisions, defining difficult lines, and new lines in Hazareebagh, Singbhoom, and Orissa	10,300

(*b.*)—*Compensation for lands and rights.*

Compensation in Hazareebagh, Singbhoom, and Angul	2,900

(*c*).—*Surveys and working plans.*

Estimated requirements	1,550

(*d*).—*Plantations.*

	Rs.
Darjeeling Division.—Artificial restocking, Goompahar	2,000
Kurseong Division.—Filling blanks in different forests, and planting bamboo in Sukna Range	4,000
Buxa Division.—Boundary protection belts	3,000
Palamow and Hazareebagh Division.—Experiments (*e. g.* Carob), and filling blanks	150
Chittagong Division.—Sitapahar Plantation	2,500
Orissa Division.—Filling blanks in Khoordah	500
Total *AVIIId* ...	12,150

(e).—*Protection from fire.*

A sum of Rs. 12,500 is provided.

(f).—*Other Works.*

	Rs.
Creeper-cutting, thinnings, &c.	1,850

IX.—Miscellaneous.

	Rs.	
Actuals, 1881-82	963	
Estimate, 1883-84	3,500	
Increase ...	2,537	chiefly in the Sunderbuns

Division for rewards for detecting offences.

B.—Establishments.

(b) —*Superior Establishment.*

	Rs.	Rs.
Mr. Strettel	8,400	
„ Davis	6,000	
„ Ellis	6,000	
„ Grant	6,000	
„ Richardson	5,400	
„ Chester	5,400	
„ Manson	5,400	
„ Fuchs	5,400	
„ Johnston	5,400	
„ Green	5,400	
„ Lillingston	3,000	
„ Heinig	3,000	
„ Wylly	2,400	
Two Sub-Assistants on Rs. 200 and Rs. 150	4,200	
		71,400
For promotions		3,600
		75,000

c. & d.—Subordinate Forest Depôt and Office Establishments.

In letter No. 148E—G, of 7th October 1882, the proposal to fix the monthly maximum at Rs. 7,500 was made; the figures therein given have been adopted, and Rs. 90,000 provided.

(e).—*Deputation and special allowances.*

	Rs.
Chittagong divisional officer, local allowance	1,200
Four foresters in Sunderbuns	110
	1,310
Total *BI* ...	1,78,310

II.—Travelling allowances.

	Rs.
Actuals, 1881-82	13,774
Estimate, 1883-84	25,200
Increase ...	11,426

due to more senior officers, larger subordinate establishments, and the probability of rather more favourable rules being introduced. Also the improvements of forest and office establishments will permit of more frequent inspections.

III.—Contingencies.

	Rs.
Actuals, 1881-82	6,059
Estimate, 1883-84	6,490
Increase ...	431

distributed in all sub-heads and requiring no special remarks.

	Rs.
Total *B*	2,10,000

An increase of Rs. 38,000 on the estimates for 1882-83, due to the necessity for more officers in all branches of the staff, controlling, executive and protective. The estimates for Singbhoom and Orissa are necessarily somewhat vague, as we have, so far, little experience to guide us; but the divisional officer's estimates were carefully made out, and the figures given will serve. Another year they will be more precisely fixed.

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FOREST DEPARTMENT, BENGAL.

BUDGET ESTIMATE

FOR

1883-84.

RECEIPTS.

Budget Heads.	Direction.					Darjeeling.				
	Actuals, 1881-82.	Sanctioned estimate, 1882-83.	Regular estimate, 1882-83.	Budget estimate, 1883-84.	Amendments by local Government.	Actuals, 1881-82.	Sanctioned estimate, 1882-83.	Regular estimate, 1882-83.	Budget estimate, 1883-84.	Amendments by local Government.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Timber and other produce removed from the Forests by Government agency—										
a. Timber	.....	.....	.....	.....	.....	1,865	4,000	5,000	8,000	8,000
b. Firewood and charcoal	.....	.....	.....	.....	.....	40,397	63,000	40,000	23,500	23,500
c. Bamboos	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
d. Sandal-wood	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
e. Grass and other minor produce ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
II.—Timber and other produce removed from the Forests by consumers or purchasers—										
a. Timber	.....	5,000	1,200	.....	.....	9,163	8,000	11,000	10,000	10,000
b. Firewood and charcoal	.....	.....	.....	.....	.....	3,991	2,500	4,500	9,000	9,000
c. Bamboos	.....	500	300	.....	.....	99	150	150	200	200
d. Grazing and fodder grass	.....	.....	.....	.....	.....	2,383	3,000	3,000	3,700	3,700
e. Other minor produce	.....	.....	.....	.....	.....	227	50	50	100	100
III.—Confiscated, drift, and waif wood	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
IV.—Revenue from Forests not managed by Government—										
a. Duty on foreign timber and other forest produce	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Revenue from shared and private forests	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
V.—Miscellaneous—										
a. Fines and forfeitures	.....	.....	.....	.....	.....	257	100	250	250	250
b. Refunds	268	.....	100	300	300	3	.....	850	50	50
c. Other sources	5	300	100	200	200	207	200	700	200	200
Total Receipts ...	273	5,800	1,700	500	500	58,592	81,000	65,500	55,000	55,000

Teesta.					Kurseong.				
Actuals, 1881-82.	Sanctioned estimate, 1882-83.	Regular estimate, 1882-83.	Budget estimate, 1883-84.	Amendments by local Government.	Actuals, 1881-82.	Sanctioned estimate, 1882-83.	Regular estimate, 1882-83.	Budget estimate, 1883-84.	Amendments by local Government.
Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs
12,249	16,000	25,000	20,000	20,000	31,287	38,000	40,000	70,000	70,000
.....	500	100	.....	.....	88	500	800	1,200	1,200
.....	.....	.....	.....	.....	58	200	20	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	32	.....	30	.....	.....
5,833	3,200	3,000	5,500	5,500	9,557	7,000	8,000	10,000	10,000
658	500	700	1,500	1,500	8,115	6,000	6,200	12,000	12,000
605	1,000	600	1,000	1,000	2,070	1,400	1,600	2,400	2,400
603	1,000	800	1,000	1,000	1,861	1 500	1,600	2,000	2,000
361	400	500	500	500	673	600	600	800	800
19	20	.....	20	20	170	150	150	300	300
.....	.....	.....	.....		.....	.....	.....	.....	...
.....	.....	.....	.....		.....	.....	.....	.....	...
30	20	50	30	30	98	200	200	200	200
221	.....	900	200	200	.....	.....	.....	.....	.....
389	160	350	250	250	1,116	450	800	1,100	1,100
21,018	22,800	32,000	30,000	30,000	55,125	56,000	60,000	1,00,000	1,00,000

Budget Heads.	Julpigoree.					Buxa.				
	Actuals, 1881-82.	Sanctioned estimate, 1882-83.	Regular estimate, 1882-83.	Budget estimate, 1883-84.	Amendments by local Government.	Actuals, 1881-82.	Sanctioned estimate, 1882-83.	Regular estimate, 1882-83.	Budget estimate, 1883-84.	Amendments by local Government.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Timber and other produce removed from the Forests by Government agency—										
a. Timber	956	8,000	4,500	10,000	10,000	96,477	98,500	1,15,000	1,00,000	1,00,000
b. Firewood and charcoal	.....	.....	.....	.....	.....	4	.....	.....	.....	.....
c. Bamboos	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
d. Sandal-wood	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
e. Grass and other minor produce ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
II.—Timber and other produce removed from the Forests by consumers or purchasers—										
a. Timber	4,860	1,700	3,000	3,500	3,500	3,678	6,000	3,900	4,000	4,000
b. Firewood and charcoal	1,072	750	750	1,000	1,000	187	200	200	200	250
c. Bamboos	4	20	20	20	20	54	50	50	50	50
d. Grazing and fodder grass ...	214	150	150	150	150	363	250	350	250	250
e. Other minor produce	14	100	30	30	30	1,001	250	300	300	300
III.—Confiscated drift and waif wood ...	2,812	2,000	3,000	3,000	3,000	.....	.....	.....	.....	.....
IV.—Revenue from Forests not managed by Government—										
a. Duty on Foreign timber and other forest produce	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Revenue from shared and private forests	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
V.—Miscellaneous—										
a. Fines and forfeitures	91	50	100	100	100	9	20	50	50	50
b. Refunds	.....	30	50	50	50	3	.....	.....	.....	.....
c. Other sources	227	200	400	150	150	238	130	150	150	150
Total Receipts ...	10,250	13,000	12,000	18,000	18,000	1,02,014	1,05,400	1,20,000	1,05,000	1,05,000

Lohardugga (Palamow).					Hazareebagh.					Singbhoom Division.				
Actuals, 1881-82.	Sanctioned estimate, 1882-83.	Regular estimate, 1882-83.	Budget estimate, 1883-84.	Amendments by local Government.	Actuals, 1881-82.	Sanctioned estimate, 1882-83.	Regular estimate, 1882-83.	Budget estimate, 1883-84.	Amendments by local Government.	Actuals, 1881-82.	Sanctioned estimate, 1882-83.	Regular estimate, 1882-83.	Budget estimate, 1883-84.	Amendments by local Government.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
110	2,500	700	1,000	1,000	.....	.....	.....	200	200	.....	11,000	8,000	12,000	12,000
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
882	7,000	5,000	6,500	6,500	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
120	1,000	500	1,000	1,000	.....	.....	.....	200	200	.....	.....	.....	.....	.....
.....	100	.....	100	100	.....	.....	.....	250	250	.....	100	100	46,000	46,000
.....	50	.....	.....	.....	.....	.....	.....	100	100	1	100	100	800	800
22	200	300	200	200	.....	.....	.....	150	150	130	150	150	300	300
386	500	500	500	500	.....	.....	.....	50	50	.....	100	100	400	400
294	600	500	550	550	.....	.....	.....	500	500	181	500	500	400	400
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
5	.....	50	20	20	.....	.....	.....	20	20	.....	.....	.....	.....	.....
128	.....	400	100	100	.....	.....	.....	.....	.....	3	.....	.....	.....	.....
152	50	50	30	30	.....	.....	.....	30	30	.....	50	50	100	100
2,099	12,000	8,000	10,000	10,000	.....	.....	.....	1,500	1,500	315	12,000	9,000	60,000	60,000

Budget Heads.	Sunderbuns.					Chittagong.				
	Actuals 1881-82.	Sanctioned estimate, 1882-83.	Regular estimate, 1882-83.	Budget estimate, 1883-84.	Amendments by local Government.	Actuals, 1881-82.	Sanctioned estimate, 1882-83.	Regular estimate, 1882-83.	Budget estimate, 1883-84.	Amendments by local Government.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Timber and other Produce removed from the Forests by Government agency—										
a.—Timber	1,783	.....	3,000	.....	.....	.....	2,000	1,000	3,000	3,000
b.—Firewood and charcoal	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
c.—Bamboos	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
d.—Sandal-wood	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
e.—Grass and other minior produce ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
II.—Timber and other produce removed from the Forests by consumers or purchasers—										
a.—Timber	1,34,805	1,15,000	1,40,000	1,55,500	1,55,500	18,482	20,000	20,000	25,000	25,000
b.—Firewood and charcoal	1,05,670	1,10,000	1,11,000	1,12,500	1,12,500	277	800	300	500	500
c.—Bamboos	6	.....	.....	.....	.....	26,615	54,000	40,000	45,000	45,000
d.—Grazing and fodder grass ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
e.—Other minor produce	58,482	55,000	55,000	62,000	62,000	13,818	20,000	14,500	15,000	15,000
III.—Confiscated, drift, and waif wood...	712	200	500	1,000	1,000	54	.....	1,000	1,500	1,500
IV.—Revenue from Forests not managed by Government—										
a.—Duty on foreign timber and other forest produce	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b.—Revenue from shared and private forests	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
V.—Miscellaneous—										
a.—Fines and forfeitures	2,014	1,250	3,450	6,000	6,000	.....	.....	.....	.....	.....
b.—Refunds	9	50	50	100	100	2,471	1,200	1,000	1,000	1,000
c.—Other sources	11,494	8,500	12,000	12,900	12,900	7,356	4,000	2,200	2,000	2,000
Total Receipts ...	3,14,975	2,90,000	3,25,000	3,50,000	3,50,000	69,073	1,02,000	80,000	93,000	93,000

Orissa Division.					Total.				
Actuals, 1881-82.	Sanctioned estimate, 1882-83.	Regular estimate, 1882-83.	Budget estimate, 1883-84.	Amendments by local Government.	Actuals, 1881-82.	Sanctioned estimate, 1882-83.	Regular estimate, 1882-83.	Budget estimate, 1883-84.	Amendments by local Government.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
.....	.....	3,750	25,000	25,000	1,44,727	1,80,000	2,05,950	2,49,200	2,49,200
.....	.....	.....	.....	.....	40,489	64,000	40,900	24,700	24,700
.....	.....	.....	2,000	2,000	940	7,200	5,020	8,500	8,500
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	152	1,000	530	1,200	1,200
.....	.....	5,500	10,000	10,000	1,86,428	1,66,100	1,95,700	2,69,850	2,69,850
.....	.....	5,500	10,000	10,000	1,19,971	1,20,900	1,29,250	1,47,600	1,47,600
.....	.....	2,000	4,000	4,000	29,685	57,470	45,170	53,320	53,320
.....	.....	2,000	3,500	3,500	5,810	6,500	8,500	11,550	11,550
.....	.....	2,000	2,500	2,500	75,051	77,500	73,980	82,680	82,680
.....	.....	.....	.....	.....	3,767	2,370	4,650	5,820	5,820
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	2,504	1,640	4,150	6,670	6,670
.....	.....	.....	.....	.....	3,106	1,280	3,350	1,800	1,800
.....	.....	50	.....	.....	21,184	14,040	16,850	17,110	17,110
.....	.....	20,800	57,000	57,000	6,33,734	7,00,000	7,34,000	8,80,000	8,80,000

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FOREST DEPARTMENT, BENGAL.

BUDGET ESTIMATE

FOR

1883-84.

EXPENDITURE.

A.—Conservancy and Works.

Budget heads.	Direction.					Darjeeling Division.				
	Actuals, 1881-82.	Sanctioned estimate, 1882-83.	Regular estimate, 1882-83.	Budget estimate, 1883-84.	Amendments by local Government.	Actuals, 1881-82.	Sanctioned estimate, 1882-83.	Regular estimate, 1882-83.	Budget estimate, 1883-84.	Amendments by local Government.
EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Conservancy and Works.										
I.—Timber and other produce removed from the forests by Government Agency—										
a. Timber	.....	.....	.....	.....	.....	2,075	2,500	2,200	5,000	5,000
b. Firewood and charcoal	.....	.....	.....	.....	.....	33,423	42,000	26,000	17,000	17,000
c. Bamboos	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
d. Sandal-wood	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
e. Grass and other minor produce	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
II.—Timber and other produce removed from the forests by consumers or purchasers	.....	.....	.....	.....	.....	3	.....	.....	.....	.....
III.—Confiscated, drift, and waif wood ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
IV.—Revenue from forests not managed by Government :—										
a. Duty on foreign timber and other forest produce ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Revenue from shared and private forests	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
V.—Rent of leased forests and payments to shareholders in forests managed by Government— ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
VI.—Live-stock, stores, tools and plant—										
a. Purchase of cattle	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Feed and keep of cattle ...	11	.....	.....	.....	.....	917	2,250	400	.....	.....
c. Stores, tools and plant ...	269	100	200	300	300	297	400	400	400	400
VII.—Communications and buildings—										
a. Roads and bridges	.....	.....	.....	.....	.....	17,256	12,500	11,850	5,000	5,000
b. Buildings	.....	.....	.....	.....	.....	1,940	1,250	2,850	3,000	3,000
c. Other works	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
VIII.—Demarcation, improvement, and extension of forests—										
a. Demarcation	.....	1,000	.....	.....	.....	885	300	800	1,000	1,000
b. Compensation for land and rights	.....	200	.....	.....	.....	15,000	.....	14,000	.....	.....
c. Surveys and working plans ...	.....	500	.....	.....	.....	.....	.....	.....	500	500
d. Plantations	.....	.....	100	.....	.....	4,145	2,000	2,000	2,000	2,000
e. Protection from fire	.....	3,300	3,000	500	8,350	54	200	250	200	200
f. Other works	.....	.....	.....	.....	2,150	.....	.....	.....	100	100
IX.—Miscellaneous—										
a. Refunds	.....	100	100	100	100	.....	.....	.....	.....	.....
b. Law charges	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
c. Other charges	.....	200	100	100	100	328	100	250	300	300
Total A.—Conservancy and works ...	280	5,400	3,500	1,000	11,000	76,323	63,500	61,000	34,500	34,500

Teesta Division.					Kurseong Division.				
Actuals, 1881-82.	Sanctioned estimate, 1882-83.	Regular estimate, 1882-83.	Budget estimate, 1883-84.	Amendments by local Government.	Actuals, 1881-82.	Sanctioned estimate, 1882-83.	Regular estimate, 1882-83.	Budget estimate, 1883-84.	Amendments by local Government.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
6,584	7,300	15,000	12,000	12,000	12,886	18,000	20,000	32,000	32,000
.....	400	50	.....	.....	262	300	150	500	500
.....	.....	.....	.....	.....	100	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
1	.....	.....	.....	.....	.....	.....	.....	.....	.....
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.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
24	50	100	100	100	1,107	2,000	1,200	1,100	1,100
44	250	200	100	100	128	150	200	1,200	1,200
805	1,000	1,250	1,700	1,700	2,393	2,000	3,000	2,000	2,000
856	1,000	1,700	2,000	2,000	1,349	1,500	2,500	4,500	4,500
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
1,411	1,600	1,700	1,600	1,600	744	400	500	800	800
189	.....	.....	.....	.....	.....	1,000	1,700	.....	.....
9	150	200	200	200	80	150	150	100	100
.....	.....	.....	.....	.....	3,713	1,000	3,000	4,000	4,000
426	1,000	700	700	700	2,750	2,500	2,500	2,500	2,500
13	50	.....	.....	.....	381	300	1,000	1,100	1,100
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	50	50	50	50
52	.....	100	100	100	108	50	50	150	150
10,414	12,800	21,000	18,500	18,500	26,001	29,400	36,000	50,000	50,000

Budget Heads.	Julpigoree Division.					Buxa Division.				
	Actuals, 1881-82.	Sanctioned estimate, 1882-83.	Regular estimate, 1882-83.	Budget estimate, 1883-84.	Amendments by local Government.	Actuals, 1881-82.	Sanctioned estimate, 1882-83.	Regular estimate, 1882-83.	Budget estimate, 1883-84.	Amendments by local Government.
EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.
A.—Conservancy and Works.										
I.—Timber and other produce removed from the forests by Government Agency—										
a. Timber	2,003	3,500	3,000	4,500	4,500	50,479	48,000	61,000	48,000	18,000
b. Firewood and charcoal	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
c. Bamboos	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
d. Sandal-wood	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
e. Grass and other minor produce...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
II.—Timber and other produce removed from the forests by consumers or purchasers	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
III.—Confiscated, drift, and waif wood ...	393	1,000	500	600	600	.....	.....	.....	.....	.....
IV.—Revenue from forests not managed by Government—										
a. Duty on foreign timber and other forest produce	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Revenue from shared and private forests	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
V.—Rent of leased forests and payments to shareholders in forests managed by Government	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
VI.—Live-stock, stores, tools and plant—										
a. Purchase of cattle	.....	.....	.....	.....	.....	.....	3,000	.....	.....	.....
b. Feed and keep of cattle	778	1,400	1,200	1,200	1,200	3,283	4,000	4,000	4,000	4,000
c. Stores, tools and plant	149	50	50	100	100	219	200	200	200	200
VII.—Communications and buildings—										
a. Roads and bridges	606	1,000	600	1,000	1,000	4,355	4,500	4,000	4,000	4,000
b. Buildings	136	500	500	500	500	739	3,000	1,000	1,000	1,000
c. Other works	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
VIII.—Demarcation, improvement and extension of forests—										
a. Demarcation	917	1,000	1,000	1,000	1,000	1,678	1,500	1,400	1,400	1,400
b. Compensation for land and rights	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
c. Surveys and working plants ...	.....	.....	.....	200	200	.....	.....	.....	.....	.....
d. Plantations	.....	.....	.....	.....	.....	4,311	3,500	2,500	3,000	3,000
e. Protection from fire	942	1,000	1,000	800	800	6,626	5,150	5,000	5,000	5,000
f. Other works	7	50	50	50	50	171	200	200	200	200
IX.—Miscellaneous—										
a. Refunds	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Law charges	4	50	50	20	20	.....	20	50	50	50
c. Other charges	18	50	50	30	30	49	130	650	150	150
Total A.—Conservancy and Works ...	5,953	9,600	8,000	10,000	10,000	71,910	73,200	80,000	67,000	67,000

Lohardugga (Palamow) Division.					Hazareebagh Division.					Singbhoom Division.				
Actuals, 1881-82.	Sanctioned estimate, 1882-83.	Regular estimate, 1882-83.	Budget estimate, 1883-84.	Amendments by local Government.	Actuals, 1881-82.	Sanctioned estimate, 1882-83.	Regular estimate, 1882-83.	Budget estimate, 1883-84.	Amendments by local Government.	Actuals, 1881-82.	Sanctioned estimate, 1882-33.	Regular estimate, 1882 83.	Budget estimate, 1883-84	Amendments by local Government.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
15	1,500	400	500	500	.....	.....	.....	50	50	1,490	10,000	8,000	6,000	6,000
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2,539	5,000	3,000	3,000	3,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
146	600	300	500	500	.....	.....	.....	100	100	.....	.....	100	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	750	2,000	2,000
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
428	500	400	400	400	.....	.....	.....	100	100	249	400	400	400	400
178	50	150	50	50	.....	.....	50	50	50	243	400	400	500	500
1	1,000	500	1,000	1,000	.....	.....	.....	.....	.....	.....	400	400	1,000	1,000
332	3,500	3,000	1,000	1,000	.....	.....	.....	.....	.....	.....	150	150	4,000	4,000
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	50	250	100	100	.....	.....	200	1,000	1,000	244	800	400	400	400
.....	.....	.....	.....	.....	.....	.....	.....	2,000	2,000	172	500	500	400	400
17	50	50	50	50	9	.....	200	150	150	.....	.....	.....	.....	.....
61	100	100	100	100	.....	.....	.....	50	50	.....	.....	.....	.....	.....
497	1,500	750	1,200	1,200	.....	.....	.....	300	300	30	200	200	200	200
.....	.....	.....	.....	.....	.....	.....	.....	150	150	1	.....	50	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	50	50
.....	100	50	50	50	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
14	50	50	50	50	.....	.....	50	50	50	7	150	150	50	50
4,228	14,000	9,000	8,000	8,000	9	.....	500	4,000	4,000	2,436	13,000	11,500	15,000	15,000

Budget Heads.	Sunderbuns Division.					Chittagong Division.				
	Actuals. 1881-82.	Sanctioned estimate, 1882-83.	Regular estimate, 1882-83.	Budget estimate, 1883-84.	Amendments by local Government.	Actuals, 1881-82.	Sanctioned estimate, 1882-83.	Regular estimate, 1882-83.	Budget estimate, 1883-84.	Amendments by local Government.
EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Conservancy and Works.										
I.—Timber and other produce removed from the forests by Government Agency—										
a. Timber	1,248	.....	2,000	.....	.....	.....	4,000	1,200	2,000	2,000
b. Firewood and charcoal	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
c. Bamboos	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
d. Sandal-wood	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
e. Grass and other minor produce	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
II.—Timber and other produce removed from the forests by consumers or purchasers	31,364	26,550	29,000	37,300	37,300	220	250	252	300	300
III.—Confiscated, drift, and waif wood ...	2	100	100	200	200	.....	30	30	500	500
IV.—Revenue from forests not managed by Government—										
a. Duty on foreign timber and other forest produce ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Revenue from shared and private forests	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
V.—Rent of leased forests and payments to shareholders in forests managed by Government—	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
VI.—Livestock, stores, tools and plant—										
a. Purchase of cattle	.....	.....	.....	.....	.....	.....	2,000	.....	.....	.....
b. Feed and keep of cattle ...	.....	.....	.....	.....	.....	.....	600	500	600	600
c. Stores, tools and plant ...	8,266	600	1,800	16,000	16,000	295	200	150	200	200
VII. Communications and buildings—										
a. Roads and bridges	.....	.....	.....	.....	.....	571	1,500	1,500	1,200	1,200
b. Buildings	391	4,650	4,450	4,500	4,500	1,062	500	500	1,300	1,300
c. Other works	3	200	150	500	500	.....	.....	.....	.....	.....
VIII.—Demarcation, improvement, and extension of forests—										
a. Demarcation	.....	.....	500	1,500	1,500	930	1,000	1,000	1,000	1,000
b. Compensation for land and rights	.....	1,000	.....	.....	.....	.....	.....	550	.....	.....
c. Surveys and working plants ...	.....	.....	.....	.....	.....	3	100	100	150	150
d. Plantations	.....	.....	.....	.....	.....	3,178	2,500	2,500	2,500	2,500
e. Protection from fire	.....	.....	.....	.....	.....	59	150	70	100	100
f. Other works	.....	.....	.....	.....	.....	.....	50	50	50	50
IX.—Miscellaneous—										
a. Refunds	68	200	200	200	200	.....	.....	.....	.....	.....
b. Law charges	25	100	300	300	300	.....	20	50	50	50
c. Other charges	255	700	1,500	1,500	1,500	35	100	50	50	50
Total.—Conservancy and works ...	41,622	34,100	40,000	62,000	62,000	6,354	13,000	8,500	10,000	10,000

Orissa Division.					Total.				
Actuals, 1881-82.	Sanctioned estimate, 1882-83.	Regular estimate, 1882-83.	Budget estimate, 1883-84.	Amendments by Local Government.	Actuals, 1881-22.	Sanctioned estimate, 1882-83.	Regular estimate, 1882-83.	Budget estimate, 1883-84.	Amendments by Local Government.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
.....	.....	4,000	8,000	8,000	76,780	94,800	1,16,800	1,18,050	1,18,050
.....	.....	.....	.....	.....	33,685	42,700	26,200	17,500	17,500
.....	.....	.....	1,000	1,000	2,639	5,000	3,000	4,000	4,000
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	146	600	400	600	600
.....	.....	500	1,000	1,000	31,588	26,800	30,500	40,600	40,600
.....	.....	.....	.....	.....	395	1,130	630	1,300	1,300
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	2,000	2,000	.....	5,000	.....	2,000	2,000
.....	.....	500	1,500	1,500	6,797	11,200	8,700	8,400	8,400
156	.....	200	500	500	10,244	2,400	4,000	20,600	20,600
.....	.....	600	1500	1,500	25,987	23,900	23,700	18,400	18,400
.....	.....	1,500	1,500	1,500	6,805	16,050	18,150	23,300	23,300
.....	.....	.....	.....	.....	3	200	150	500	500
49	.....	1,000	500	500	6,858	7,650	8,750	10,300	10,300
.....	.....	250	500	500	15,361	2,700	17,000	2,900	2,900
57	.....	200	200	200	175	950	1,000	1,550	1,550
.....	.....	50	500	500	15,409	9,100	10,150	12,150	12,150
.....	.....	150	1,000	1,000	11,384	15,000	13,620	12,500	20,350
.....	.....	50	200	200	573	650	1,400	1,850	4,000
.....	.....	.....	.....	.....	68	300	300	350	350
.....	.....	.....	.....	.....	29	340	550	520	520
.....	.....	.....	100	100	866	1,530	3,000	2,630	2,630
262	.....	9,000	20,000	20,000	2,45,792	2,68,000	2,88,000	3,00,000	3,10,000

Budget Heads.	Direction.					Darjeeling Division.				
	Actuals, 1881-82.	Sanctioned estimate, 1882-83.	Regular estimate, 1882-83.	Budget estimate, 1883-84.	Amendments by local Government.	Actuals, 1881-82.	Sanctioned estimate, 1882-83.	Regular estimate, 1882-83.	Budget estimate, 1883-84.	Amendments by local Government.
EXPENDITURE—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward, Total A.—Conservancy and Works	280	5,400	3,500	1,000	11,000	76,323	63,500	61,000	34,500	34,500
B.—Establishments.										
I.—Salaries—										
a. Conservators	12,000	12,000	12,000	12,000	12,000	.....	.....	.....	.....	.....
b. Superior officers	2,412	2,200	.....	9,000	9,000	6,953	6,000	7,650	5,400	5,400
c. Subordinate forest and depôt establishments	.....	3,180	400	1,080	1,080	3,849	4,032	4,700	6,240	6,240
d. Office establishments	4,187	4,164	4,100	5,040	5,040	624	768	1,000	1,080	1,080
e. Deputation and special allowances...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
II.—Travelling allowances—										
a. Conservators	1,200	2,000	1,700	2,400	2,400	.....	.....	.....	.....	.....
b. Superior officers	621	1,500	.....	2,000	2,000	1,514	1,200	1,800	1,200	1,200
c. Subordinate forest and depôt establishments	.....	.....	.....	600	600	636	720	900	1,080	1,080
d. Office establishments	422	500	500	500	500	3	20	20	20	20
III.—Contingencies—										
a. Stationery	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Carriage of tents and records ...	175	200	150	200	200	5	30	5	20	20
c. Rents, rates, and taxes	606	600	600	600	600	300	300	300	300	300
d. Pay of police guards	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
e. Official postage	325	300	300	300	300	25	30	25	30	30
f. Sundries	536	656	650	580	580	105	100	100	130	130
Total B.—Establishments ...	22,544	27,300	20,400	34,300	34,300	14,014	13,200	16,500	15,500	15,500
Grand Total of Expenditure ...	22,824	32,700	23,900	35,300	45,300	90,337	76,700	77,500	50,000	50,000

Teesta Division.					Kurseong Division.				
Actuals, 1881-82.	Sanctioned estimate, 1882-83.	Regular estimate, 1882-83.	Budget estimate, 1883-84.	Amendments by local Government.	Actuals, 1881-82.	Sanctioned estimate, 1882-83.	Regular estimate, 1882-83.	Budget estimate, 1883-84.	Amendments by local Government.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
10,414	12,800	21,000	18,500	18,500	26,001	29,400	36,000	50,000	50,000
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
6,208	6,000	6,000	6,000	6,000	6,300	5,400	5,400	5,400	5,400
3,850	3,888	3,900	4,560	4,560	3,934	4,356	4,750	7,080	7,080
329	648	630	660	660	736	780	1,000	1,152	1,152
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
1,468	1,800	1,750	1,500	1,500	933	1,600	1,700	1,700	1,700
411	700	900	1,000	1,000	240	250	500	300	300
43	80	80	100	100	68	50	200	150	150
1	.....	.....	.....	.....	.....	.....	.....	.....	.....
79	30	120	80	80	15	50	50	50	50
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
46	30	50	50	50	70	50	70	50	50
97	24	70	50	50	210	64	130	118	118
12,532	13,200	13,500	14,000	14,000	12,506	12,600	13,800	16,000	16,000
22,946	26,000	34,500	32,500	32,500	38,507	42,000	49,800	66,000	66,000

Budget Heads.	Julpigoree Division.					Buxar Division.				
	Actuals, 1881-82.	Sanctioned estimate, 1882-83.	Regular estimate, 1882-83.	Budget estimate, 1883-84.	Amendments by local Government.	Actuals, 1881-82.	Sanctioned estimate, 1882-83.	Regular estimate, 1882-83.	Budget estimate, 1883-84.	Amendments by local Government.
EXPENDITURE—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs
Brought forward, Total A.—Conservancy and Works	5,953	9,600	8,000	10,000	10,000	71,910	73,200	80,000	67,000	67,000
B.—Establishments.										
I.—Salaries—										
a. Conservators...	.....	.....	.....	.....	.	.....	.....	.....	.....	...
b. Superior officers	3,950	5,400	1,950	3,000	3,000	5,892	9,000	6,400	5,400	5,400
c. Subordinate forest and depôt establishments	3,292	3,576	3,935	4,524	4,524	4,811	5,400	5,400	5,556	5,556
d. Office establishments	693	756	750	768	768	1,120	1,128	1,120	1,140	1,140
e. Deputation and special allowances...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
II.—Travelling allowances—										
a. Conservators...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Superior officers	663	1,000	700	1,000	1,000	1,342	1,400	1,400	1,400	1,4[illegible]
c. Subordinate forest and depôt establishments	397	300	400	400	400	571	300	500	400	400
d. Office establishments	12	.....	5	50	50	202	300	300	300	300
III.—Contingencies—										
a. Stationery	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Carriage of tents and records ...	2	20	20	20	20	32	50	40	50	50
c. Rents, rates, and taxes	25	60	70	50	50	2	.....	10	20	20
d. Pay of police guards	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
e. Official postage	34	50	40	50	50	109	50	100	80	80
f. Sundries	195	138	130	138	138	134	72	130	154	154
Total B.—Establishments ...	9,253	11,300	8,000	10,000	10,000	14,215	17,700	15,400	14,500	14,500
Grand Total of Expenditure ...	15,206	20,900	16,000	20,000	20,000	86,125	90,900	95,400	81,500	81,500

Lohardugga (Palamow) Division.					Hazareebagh Division.				
Actuals, 1881-82.	Sanctioned estimate, 1882-83.	Regular estimate, 1882-83.	Budget estimate, 1883-84.	Amendments by local Government.	Actuals, 1881-82.	Sanctioned estimate, 1882-83.	Regular estimate, 1882-83.	Budget estimate, 1883-84.	Amendments by local Government.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
4,226	14,000	9,000	8,000	8,000	9	.....	500	4,000	4,000
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
5,800	5,400	6,000	6,000	6,000	600	.....	1,500	5,400	5,400
2,675	2,580	2,800	4,092	4,092	.....	.....	.....	504	504
432	624	600	636	636	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
585	1,000	1,000	1,000	1,000	354	.....	600	900	900
.....	50	.....	100	100	.....	.....	.....	50	50
.....	100	50	50	50	.....	.....	.....	.....	.....
6	.....	.....	.....	.....	.....	.....	.....	.....	.....
34	50	50	50	50	.....	.....	50	50	50
263	400	100	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
15	25	30	30	30	.....	.....	20	20	20
166	171	170	42	42	.....	.....	30	76	76
9,976	10,400	10,800	12,000	12,000	954	.....	2,200	7,000	7,000
14,204	24,400	19,800	20,000	20,000	963	.....	2,700	11,000	11,000

Budget Head.	Singbhoom Division.					Sunderbun Division.				
	Actuals, 1881-82.	Sanctioned estimate, 1882-83.	Regular estimate, 1882-83.	Budget estimate, 1883-84.	Amendments by local Government.	Actuals, 1881-82.	Sanctioned estimate, 1882-83.	Regular estimate, 1882-83.	Budget estimate, 1883-84.	Amendments by local Government.
EXPENDITURE—*concluded.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward, Total A.—Conservancy and Works	2,436	13,000	11,500	15,000	15,000	41,622	34,100	40,000	62,000	62,000
B.—Establishments.										
I.—Salaries—										
a. Conservators	.....	.....	.....	.....	...	.....	.....	.....	.....	.....
b. Superior officers	4,557	7,800	8,000	5,400	5,400	8,400	8,400	8,400	8,400	8,400
c. Subordinate forest and depôt establishments...	1,308	2,244	2,150	3,600	3,600	14,689	14,808	15,400	18,528	18,528
d. Office establishments	430	504	600	636	636	2,651	2,664	2,640	3,480	3,480
e. Deputation and special allowances	.....	.....	.....	.....	.....	.....	.....	170	110	110
II.—Travelling allowances—										
a. Conservators	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Superior officers	180	1,300	1,600	1,300	1,300	161	200	500	550	550
c. Subordinate forest and depôt establishments	20	100	100	100	100	46	30	30	50	50
d. Office establishments	22	80	80	80	80	7	10	10	20	20
III.—Contingencies—										
a. Stationery	.....	.....	.....	.....	.....	1	.....	.....	.....	...
b. Carriage of tents and records ...	40	50	50	60	60	17	30	30	30	30
c. Rents, rates, and taxes	175	240	240	240	240	1,295	1,300	1,300	1,300	1,300
d. Pay of police guards	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
e. Official postage	38	30	30	30	30	175	200	220	200	200
f. Sundries	62	52	50	54	54	440	258	200	332	332
Total B.—Establishments ...	6,832	12,400	12,900	11,500	11,500	27,882	27,900	28,900	33,000	33,000
Grand Total of Expenditure ...	9,268	25,400	24,400	26,500	26,500	69,504	62,000	68,900	95,000	95,000

Darjeeling,
The 7th October 1882.

H. P.—Reg. No. 10698C—94—17-12-82.

Chittagong Division.					Orissa Division.					Total.				
Actuals, 1881-82.	Sanctioned estimate, 1882-83.	Regular estimate, 1882-83.	Budget estimate, 1883-84.	Amendments by local Government.	Actuals, 1881-82.	Sanctioned estimate, 1882-83.	Regular estimate, 1882-83.	Budget estimate, 1883-84.	Amendments by local Government.	Actuals, 1881-82.	Sanctioned estimate, 1882-83.	Regular estimate, 1882-83.	Budget estimate, 1883-84.	Amendments by local Government.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
6,354	13,000	8,500	10,000	10,000	262	.....	9,000	20,000	20,000	2,45,792	2,68,000	2,88,000	3,00,000	3,10,000
...	.....	.....	.....	.....	...	.....	.....	.....	.....	12,000	12,000	12,000	12,000	12,000
2,650	10,800	5,400	5,400	5,400	2,000	.....	6,200	10,200	10,200	55,722	66,400	62,900	75,000	75,000
9,346	9,384	10,100	11,004	11,004	...	.....	1,400	5,832	5,832	47,754	53,448	54,935	72,600	72,600
1,481	1,488	1,550	1,608	1,608	...	.....	250	1,200	1,200	12,683	13,524	14,240	17,400	17,400
825	2,100	1,200	1,200	1,200	...	.....	.....	.....	.....	825	2,100	1,370	1,310	1,310
...	.....	.....	.....	.....	...	.....	.....	.....	.....	1,260	2,000	1,700	2,400	2,400
535	1,600	1,300	1,500	1,500	532	.....	1,200	2,500	2,500	8,878	12,600	13,550	16,550	16,550
411	250	400	400	400	...	.....	200	250	250	2,732	2,700	3,930	4,730	4,730
125	150	100	100	100	...	.....	100	150	150	904	1,290	1,445	1,520	1,520
4	20	5	20	20	...	.....	.....	10	10	12	20	5	30	30
12	50	.....	20	20	...	.....	.....	100	100	411	560	575	730	730
...	.....	.....	.....	.....	...	.....	.....	250	250	2,666	2,900	2,610	2,760	2,760
...	.....	.....	.....	.....	...	.....	.....	.....	.....	.....	.....	.....	.....	.....
84	60	50	60	60	5	.....	20	50	50	926	825	955	950	950
94	98	95	188	188	5	.....	30	158	158	2,044	1,633	1,785	2,020	2,020
15,567	26,000	20,200	21,500	21,500	2,542	.....	9,400	20,700	20,700	1,48,817	1,72,000	1,72,000	2,10,000	2,10,000
21,921	39,000	28,700	31,500	31,500	2,804	.....	18,400	40,700	40,700	3,94,609	4,40,000	4,60,000	5,10,000	5,20,000

J. Sykes Gamble,
Offg. Conservator of Forests, Bengal.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 8TH DECEMBER 1882.

RESOLUTION.

READ—

A letter from the Conservator of Forests, No. 149B—G, dated the 7th October 1882, submitting the estimates of receipts and disbursements of the Department for 1883-84.

A letter from the Conservator of Forests, No. 59, dated the 19th November 1882, requesting that an addition of Rs. 10,000 may be made to the budget under the head of A-VIII, "Demarcation, Extension, and Improvement of Forests."

The actuals of 1881-82 compared with the estimates were—

		First estimate. Rs.	Regular estimate. Rs.	Actuals. Rs.
Receipts—	... ...	5,86,000	6,28,000	6,33,734
Charges—	A.—Conservancy and works ...	2,16,000	2,36,000	2,45,792
	B.—Establishments	1,60,000	1,60,000	1,48,817
	Total ...	3,76,000	3,96,000	3,94,609
	Surplus ...	2,10,000	2,32,000	2,39,125

In the receipts, there was an increase over the estimate of Rs. 73,205, under the head of "Timber, &c., removed from the forest by consumers or purchasers," almost the whole of which occurred in the Sunderbuns Division. Under the head of "Timber, &c., removed from the forest by Government agency," there was a falling off of Rs. 24,142, which was mainly due to decreased sales of charcoal in the Buxa Division. The purchase of the Singalila block in the Darjeeling Division, at a cost of Rs. 15,000, was the chief cause of the increase in expenditure over the original budget estimate. The actual surplus was greater than that of any year from 1872-73, as will be seen from the following table :—

YEARS.	Receipts. Rs.	Charges. Rs.	Surplus. Rs.
1872-73	1,16,690	62,554	54,136
1873-74	1,23,732	81,068	42,664
1874-75	1,85,914	98,654	87,260
1875-76	1,98,274	1,39,086	59,188
1876-77	2,22,401	2,11,689	10,712
1877-78	4,32,363	2,61,112	1,71,251
1878-79	4,16,027	3,38,675	77,352
1879-80	4,49,524	2,75,748	1,73,776
1880-81	5,61,340	3,35,381	2,25,959
1881-82	6,33,734	3,94,610	2,39,124

2. The figures of the regular estimate for 1882-83, compared with the sanctioned estimate, are—

		Sanctioned estimate. Rs.	Regular estimate. Rs.
Receipts—	... ...	7,00,000	7,34,000
Charges—	A.—Conservancy and works	2,68,000	2,88,000
	B.—Establishment ...	1,72,000	1,72,000
	Total ...	4,40,000	4,60,000
	Surplus ...	2,60,000	2,74,000

The surplus revenue of the current year is estimated at Rs. 2,74,000 against the original estimate of Rs. 2,60,000. An increase of revenue is anticipated under "Timber and other produce removed from the forests by consumers," owing to the extension of the operations of the department to the Angul and Khoordah forests in Orissa, and to increased sales in Darjeeling and Kurseong. The increase in the charges is mainly due to the purchase of the Goom forest block from the Darjeeling Municipality.

3. The following tables show the estimated receipts and expenditure of 1883-84 according to divisions, as compared with the actuals of 1881-82 and the sanctioned and regular estimates of 1882-83 :—

TABLE I.—RECEIPTS.

DIVISIONS.	Actuals, 1881-82.	Sanctioned estimate, 1882-83.	Regular estimate. 1882-83.	Estimate, 1883-84.
	Rs.	Rs.	Rs.	Rs.
Direction ...	273	5,800	1,700	500
Darjeeling ...	58,592	81,000	65,500	55,000
Teesta ...	21,018	22,800	32,000	30,000
Kurseong ...	55,125	56,000	60,000	1,00,000
Julpigoree ...	10,250	13,000	12,000	18,000
Buxa ...	1,02,014	1,05,400	1,20,000	1,05,000
Palamow ...	2,099	12,000	8,000	10,000
Hazaribagh ...	.....	.....	.....	1,500
Singbhoom ...	315	12,000	9,000	60,000
Sunderbuns ...	3,14,975	2,90,000	3,25,000	3,50,000
Chittagong ...	69,073	1,02,000	80,000	93,000
Orissa ...	.....	.....	20,800	57,000
Total ...	6,33,734	7,00,000	7,34,000	8,80,000

TABLE II.—EXPENDITURE.

	A.	B.	A.	B.	A.	B.	A.	B.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Direction ...	280	22,544	5,400	27,300	3,500	20,400	1,000	34,300
Darjeeling ...	76,323	14,014	63,500	13,200	61,000	16,500	34,500	15,500
Teesta ...	10,414	12,532	12,800	13,200	21,000	13,500	18,500	14,000
Kurseong ...	26,001	12,506	29,400	12,600	36,000	13,800	50,000	16,000
Julpigoree ...	5,953	9,253	9,600	11,300	8,000	8,000	10,000	10,000
Buxa ...	71,910	14,215	73,200	17,700	80,000	15,400	67,000	14,500
Palamow ...	4,228	9,976	14,000	10,400	9,000	10,800	8,000	12,000
Hazaribagh ...	9	954	.....	.....	500	2,200	4,000	7,000
Singbhoom ...	2,436	6,882	13,000	12,400	11,500	12,900	15,000	11,500
Sunderbuns ...	41,623	27,882	34,100	27,900	40,000	28,900	62,000	33,000
Chittagong ...	6,354	15,567	13,000	26,000	8,500	20,200	10,000	21,500
Orissa ...	262	2,542	.....	.....	9,000	9,400	20,000	20,700
Total ...	2,45,792	1,48,817	2,68,000	1,72,000	2,88,000	1,72,000	3,00,000	2,10,000
GRAND TOTAL ...	3,94,609		4,40,000		4,60,000		5,10,000	

4. The Conservator has furnished full details of his estimates. An increase of revenue is anticipated in the Kurseong Division owing to large demands for sleepers. The local estimates of receipts in the Orissa and Singbhoom Divisions were Rs. 73,000 and Rs. 1,14,000 respectively. The Conservator has reduced the estimates to Rs. 57,000 and Rs. 60,000. If the yearly supply of mature trees and dry timber from the Angul forests in Orissa is utilized, the moderate anticipations of the Conservator will doubtless be fulfilled, and may possibly be exceeded. In the Singbhoom Division the increase of revenue will depend largely on the source from which the railway contractors draw their supplies of sleepers, and the Lieutenant-Governor considers that the Conservator has acted wisely in reducing the estimate of the local officers. In accordance with his letter No. 59 of the 19th November 1882, a sum of Rs. 10,000 is added under A-VIII—Demarcation, extension, and improvement of forests,—and distributed under the following sub-heads :—

	Rs.
A-VIII*e*	7,850
A-VIII*f*	2,150

This will provide Rs. 20,350 for fire protection against Rs. 12,500 originally estimated. The Conservator's estimates in other respects are accepted, and they will stand thus—

		Rs.
Receipts—		8,80,000
Charges—	A.—Conservancy and work	3,10,000
	B.—Establishment	2,10,000
	Total	5,20,000
Surplus		3,60,000

According to the new provincial contract, the receipts and expenditure of this Department are divided equally between the Imperial and Provincial Governments. The Provincial share according to the estimates will therefore be:—

		Rs.
Receipts—		4,40,000
Charges—	A	1,55,000
	B	1,05,000
	Total	2,60,000
Surplus		1,80,000

ORDER.—Ordered that a copy of the above Resolution, with a copy of the Budget Estimate, be forwarded to the Comptroller-General for submission to the Government of India in the Home Department.

Ordered also that a copy of the above Resolution, with a copy of the estimate, be forwarded to the Conservator of Forests and the Revenue Department of this Office for information.

By order of the Lieutenant-Governor of Bengal,

COLMAN MACAULAY,

Secretary to the Government of Bengal.

No. 1553.

COPY of the above Resolution, with a copy of the budget estimate, forwarded to the Comptroller-General for submission to the Government of India in the Home Department.

No. 1554.

COPY of the above Resolution, with a copy of the budget estimate, forwarded to the Conservator of Forests, for information.

No. 1555.

COPY of the above Resolution, with a copy of the budget estimate, forwarded to the Revenue Department of this Government for information.

By order of the Lieutenant-Governor of Bengal,

C. W. BOLTON,

Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 8th December 1882.

H. P.—Reg. No. 13486C—94—16-12-82.

No. 81F., dated Fort William, the 20th January 1883.

Endorsed by—The Government of India, Home Department.

COPY forwarded to the Secretary to the Government of Bengal for information.

Nos. 81-83F., dated Fort William, the 20th January 1883.

RESOLUTION—By the Government of India, Home Department.

READ—

The following Resolutions communicating the orders of the Government of India on the budget estimate of the Forest Department in Bengal for 1882-83 :—

Nos. 7 to 9F., dated the 3rd January 1882.
No. 6F., dated the 17th April 1882.

Read also—

A letter from the Comptroller-General, No. 1716, dated the 20th December 1882, forwarding the budget estimate of the Forest Department in Bengal for 1883-84.

The actuals of 1881-82, compared with the estimates, are as follow :—

		Budget estimate.	Regular estimate.	Actuals.
		Rs.	Rs.	Rs.
Receipts	... ...	5,86,000	6,28,000	6,33,734
Charges ...	A, Conservancy and Works	.....	.....	2,45,792
	B, Establishments ...	.....	.....	1,48,817
	Total ...	3,76,000	3,96,000	3,94,609
Surplus	... ...	2,10,000	2,32,000	2,39,125

The actuals agree with the figures entered in the Annual Forest Report.

2. The increase in receipts is due chiefly to the large quantity of timber and other produce removed from the Sunderbuns forests by consumers or purchasers. There was also an increase in expenditure, caused principally by the purchase of the Singalila block in the Darjeeling division; but on the whole the working of the department shows an increase of Rs. 29,125 on the surplus expected.

3. The estimates for 1882-83 are as follow :—

		Budget estimate.	Regular estimate.
		Rs.	Rs.
Receipts	... ...	7,00,000	7,34,000
Charges ...	A, Conservancy and Works ...	.....	2,88,000
	B, Establishments	.....	1,72,000
	Total ...	4,40,000	4,60,000
Surplus	... ...	2,60,000	2,74,000

4. An increase in revenue is anticipated from larger sales of timber and other produce to consumers in the Sunderbuns, and owing to the commencement of forest operations in the Angul and Khoordah forests in Orissa. The increase in charges is due chiefly to the purchase of the Goom forest from the Darjeeling Municipality.

5. The figures of the proposed regular estimate are accepted, subject to such modifications as may hereafter be reported by telegraph.

6. The estimate proposed for 1883-84 is :—

		Proposed by the Conservator.	Amended by the Local Government.
		Rs.	Rs.
Receipts	... ...	8,80,000	8,80,000
Charges ...	A, Conservancy and Works ...	3,00,000	3,10,000
	B, Establishments	2,10,000	2,10,000
	Total ...	5,10,000	5,20,000
Surplus	... ...	3,70,000	3,60,000

An additional sum of Rs. 10,000 has been provided by the Government of Bengal for the demarcation, improvement, and extension of forests, to allow chiefly of the expenditure of a larger sum on fire protection than was origiually estimated.

7. The estimate under 'B, Establishments' is made up as follows:—

	Rs.	Rs.
Pay of Conservator		12,000
Do. superior officers		75,000
Do. subordinate forest establishments	72,600	90,000
Do. office establishments	17,400	
Deputation and special allowances		1,810
		1,78,810
Travelling allowances		25,200
Contingencies		6,490
Total ...		2,10,000

8. After the necessary promotions have been made in connection with the re-organization of the Forest Department, the staff of officers in Bengal will probably stand as follows:—

Deputy Conservators.

	Rs.	Rs.
1 on Rs. 900	900	
2 „ 800 each	1,600	
3 „ 650 „	1,950	
2 „ 550 „	1,100	
		5,550

Assistant Conservators.

2 on Rs. 450 each	900	
2 „ 350 and Rs. 250 (average Rs. 317) each	634	
		1,534
Add—		
1 Sub-Assistant Conservator on		200
Total ...		7,284

per mensem, or Rs. 87,408 a year. The estimate provides for Rs. 75,000.

9. When sanctioning in May last a maximum limit of Rs. 72,000 for the entertainment of subordinate forest and office establishments in Bengal during the year 1882-83, the Government of India said that, if it was found necessary to ask for a permanent increase on account of the subordinate establishments to be entertained after the 31st March 1883, a complete scheme, containing full particulars of the organization proposed, should be submitted before the 1st October 1882, so as to allow of its being carefully considered and the final amount included in the provisional orders on the Forest Budget Estimate now under consideration. From the Conservator's explanatory note it would appear that his proposals for a subordinate staff, costing Rs. 90,000 a year, were submitted to the Government of Bengal on the 7th October last, but they have not yet reached the Government of India. The large increase proposed cannot, therefore, be sanctioned.

Letter No. 455F., dated the 31st May 1882.

10. Travelling allowances and contingencies for the last three years have been as follow, compared with the estimates of later years:—

		Travelling allowances.	Contingencies.
		Rs.	Rs.
Actuals ...	1879-80	10,094	5,004
	1880-81	16,153	4,886
	1881-82	13,774	6,059
Estimates ...	1882-83	20,625	5,930
	1883-84	25,200	6,490

Although an increase in the travelling allowances may be expected, it is not likely to be so large as anticipated by the Conservator of Forests.

11. The following is a comparison of the actuals of 1881-82 and the Budget Estimate for 1883-84, arranged under the main heads of receipts and charges :—

Receipts.

	Actuals. 1881-82. Rs.	Budget estimate, 1883-84. Rs.
I.—Timber and other produce removed and sold on Government account	1,86,308	2,83,600
II *to* V.—Other revenue	4,47,426	5,96,400
Total ...	6,33,734	8,80,000

Charges.

A I.—Timber and other produce removed on Government account	1,13,250	1,40,150
A II, III, *and* IV.—Other revenue	31,983	41,900
A V, VII, *and* VIII.—Formation, protection, and improvement of the forests	82,555	93,450
A VI *and* IX.—Live and dead stock and miscellaneous charges	18,004	34,500
B.—Establishments	1,48,817	2,10,000
Total ...	3,94,609	5,20,000
Surplus	2,39,125	3,60,000

12. The receipts are estimated to exceed the actuals of 1881-82 by Rs. 2,46,266. Although a considerable increase may safely be counted upon, the Governor-General in Council considers that the estimates are higher than what is likely to be realized. In particular, it has not been explained whether a purchaser is likely to be found for the 20,000 saj and sidha sleepers which it is proposed to cut in the Kurseong division, and it is very doubtful whether the large sales expected to take place in the Singbhoom division will be effected as early as 1883-84. The expected receipts from bamboos are also fixed at a somewhat high figure, as compared with the actuals of 1881-82. Under these circumstances it seems advisable to reduce the receipts somewhat.

13. The following figures are provisionally sanctioned by the Government of India as the estimate for 1883-84 in accordance with the above remarks :—

	Rs.
Receipts	8,00,000
Charges	5,00,000
Surplus	3,00,000

ORDER.—Ordered, that a copy of this Resolution be forwarded for information and guidance to the Government of Bengal, and for information to the Department of Finance and the Comptroller-General.

No. 404.

COPY forwarded to the Conservator of Forests for information, in continuation of endorsement No. 1554, dated the 8th December 1882.

No. 405.

COPY forwarded to the Revenue Department of this Government for information, in continuation of endorsement No. 1555, dated the 8th December 1882.

By order of the Lieutenant-Governor of Bengal,

E. N. BAKER,

Offg. Under-Secretary to the Government of Bengal.

CALCUTTA;
FINANCIAL DEPT.,—*Finance,*
The 3rd February 1883.

C. E. G.—Reg. No. 5342C—25—8-8-83.

ANNUAL ESTIMATES—REGISTRATION DEPARTMENT, 1883-84.

BENGAL PROVINCIAL SERVICES BUDGET ESTIMATES FOR 1883-84.

No. 1933C, dated Calcutta, the 7th December 1882.

Memo. by STEPHEN JACOB, ESQ., Officiating Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

GRANT XI.—REGISTRATION.

Receipts.

	Local estimate, 1883-84.	Accountant-General's estimate, 1883-84.	Sanctioned estimate, 1883-84.	Sanctioned estimate, 1882-83.	Actuals, 1881-82.	Regular estimate, 1882-83.	Actuals for six months, 1882-83.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Fees for registering documents				8,78,000	8,68,807		4,85,731	The Inspector-General of Registration suggests Rs. 9,30,000 as the regular estimate for 1882-83 with reference to the increase as compared with the receipts of the corresponding period last year, and to the resettlements that are going on in Northern, Central, and Eastern Bengal, which will increase registrations, and he proposes Rs. 9,48,000 for the estimate for next year, anticipating a continuance of the present tendency towards increase, the settlement operations in Durbhunga being far from completed, more than 150,000 documents remaining to be registered, whilst the registration of indigo contracts in Chumparun and elsewhere will be carried far into the middle of the next official year. The search fees under the High Court's rules are also steadily increasing every year, which will help to maintain the anticipated increase.
Fees for copies of registered documents				16,000	26,633		15,117	
	9,48,000	9,48,000	9,50,000			9,40,000		
Collections under Act X of 1866 ...				4,000	4,096		13,442	I have raised the regular estimate to Rs. 9,40,000, as the "proportional" based on the receipts of the first six months points to a total of Rs. 9,45,000 for the year.
Miscellaneous				12,000	14,254			
Revenue record-room receipts	88,046	84,000	84,000	90,000	89,604	84,000	46,174	A slight reduction, as the receipts seem to be falling off.
Land registration fees	7,804	8,000	8,000	11,000	14,754	10,000	5,135	The special work under the Land Registration Act is decreasing every year.
Total ...	10,43,854	10,40,000	10,42,000	10,11,000	10,18,148	10,34,000	5,65,599	

Net increase in 1883-84, Rs. 29,000.

GRANT 13.—REGISTRATION.

Expenditure.

	BUDGET ESTIMATE.		Sanctioned estimate, 1883-84.	Increase.	Decrease.	Actuals, 1881-82.	Regular estimate, 1882-83.	Actuals for six months, 1882-83.	EXPLANATORY REMARKS.
	1883-84.	1882-83.							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Superintendent	64,500	67,500	64,000		3,000	74,895	79,000	41,637	
District charges	4,38,000	4,40,500	4,38,000		7,500	4,41,314	4,40,000	2,25,905	
Revenue record-room charges	72,000	72,000	72,000		.....	69,175	67,000	31,744	
Land registration charges	50,500	53,400	50,500		2,900	43,636	43,000	21,832	
			6,24,500						
Deduct for rounding ...	.....	.....	500						
Total ...	6,25,000	6,33,400	6,24,000		13,400	6,29,020	6,29,000	3,21,118	

Net increase in 1883-84, Rs. 13,400.

GRANT 13.—REGISTRATION.

Numbers 1882-83.	Numbers 1883-84.	Details.	Local estimate, 1883-84.		Accountant-General's estimate, 1883-84.		Sanctioned grant, 1883-84.		Sanctioned estimate, 1882-83.		Actuals, 1881-82.	Regular estimate, 1882-83.	Actuals for six months, 1882-83.	Explanatory Remarks.
		SUPERINTENDENCE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Salaries.												
1	1	Inspector-General	18,925		18,865		18,000		20,000		28,995		19,011	Salary of the present incumbent, with an annual increment from 10th December 1883.
2	2	Inspectors of Registration Offices	20,400		20,400		20,400		20,400		18,274		8,448	
				39,325		39,265		38,400		40,400	47,269		27,459	
		Establishment.												
18	18	Clerks	14,640		14,640		14,640		14,640		} 14,731		7,619	Increased pay of peons under Resolution, Government of Bengal, Financial Department, dated 11th October 1882.
11	11	Servants	924		924		924		912					
		Temporary establishment ...	600		600		600		240		150		393	Raised with reference to the additional grant of Rs. 360 sanctioned for the current year. The increase is represented to be necessary, so long as the present establishment is not strengthened to cope with the increased work, and the removal to Writers' Buildings also necessitates constant extra aid for rearranging and destroying the old records, which is likely to continue for some time.
				16,164		16,164		16,164		15,792	14,881		8,012	
		Contingent Charges.												
		Office rent	.....		.....		.....		1,808		4,337		1,972	The office has been removed to the new Government buildings in Dalhousie Square.
		Office expenses and miscellaneous	1,500		1,200		1,300		1,500		979		637	Reduced with reference to the expenditure of the past two years.
				1,500		1,200		1,300		3,308	5,316		2,609	
		Travelling Expenses.												
		Travelling allowances		7,500		7,500		7,500		7,500	6,846		3,227	The Inspector-General fully expects that the whole of the grant for the present year will be expended, and therefore does not propose any reduction.
		Postage Charges.												
		Service postage stamps ...		650		650		650		500	583		330	Increased on the expenditure of the present year, which the Inspector-General thinks will exceed the grant.
						64,779		64,014	9,450					
		Deduct—For rounding ...				279		14						
		Total Superintendence ...		65,139		64,500		64,900		67,500	74,895	79,000	41,637	
		DISTRICT CHARGES.												
		Salaries.												
1	1	Registrar of Calcutta.	7,200		7,200		7,200		7,200		8,829		3,600	
19	18	Special Sub-Registrars.	22,500		22,500		22,500		25,200		25,765		11,798	The post at Pubna has been abolished, and two other posts have been changed from Special Sub-Registrars on Rs. 200 to Special Sub-Registrars paid partly by fixed salary and partly by commission.
		Sub-Registrars' commission.	2,80,000		2,85,000		2,85,000		2,85,000		2,84,232		1,51,280	The Inspector-General is endeavouring his utmost to reduce expenditure under this head by weeding out unprofitable offices and converting heavy sub-divisional offices into rural ones. The reduction will be partially absorbed by larger payments for commission with reference to increased registration fees.
				3,09,700		3,14,700		3,14,700		3,17,400	3,18,826		1,66,678	
		Establishment.												
		Clerks and servants.	94,422		94,422		94,422		95,358		94,088		46,355	According to establishments at present sanctioned for district offices.
		Temporary establishment.	6,000		3,000		3,000		5,000		2,963		1,210	This provision is intended for all extra establishments, but if the expenditure is drawn in the shape of section writing it is adjusted under office expenses and miscellaneous in the accounts of this office. The amount is therefore reduced with reference to the actual expenditure of the past two years, and a corresponding increase taken under office expenses.
				1,00,422		97,422		97,422		1,00,358	97,051		47,565	

GRANT 13.—REGISTRATION.

DETAILS.	Local estimate, 1883-84.		Accountant-General's estimate, 1883-84.		Sanctioned grant, 1883-84.		Sanctioned estimate, 1882-83.		Actuals, 1881-82.	Regular estimate, 1882-83.	Actuals for six months, 1882-83.	EXPLANATORY REMARKS.
DISTRICT CHARGES—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Contingent Charges.												
Office rent	240		240		240		240		202		160	
Office expenses and miscellaneous.	14,000		17,000		17,000		13,502		17,152		8,117	See remark against temporary establishment.
Petty construction and repairs	2,500		2,500		2,500		2,500		870		231	This amount is said to have been sanctioned by the Government of Bengal, Public Works Department, under date 28th July 1879, No. 842A, and if so, the expenditure should be defrayed from Public Works funds and charged in the Public Works accounts.
		16,740		19,740		19,740		16,242	18,224		8,508	
Travelling Expenses.												
Travelling allowances		4,000		4,000		4,000		4,000	4,476		1,711	
Postage Charges.												
Service postage stamps... ...		3,000		3,000		3,000		2,500	2,737		1,443	Increased with reference to the expenditure of the past and present year.
				4,38,862		4,38,862						
Deduct—For rounding ...		.....		862		862						
Total District Charges ...		4,33,862		4,38,000		4,38,000		4,40,500	4,41,314	4,40,000	2,25,905	
REVENUE RECORD-ROOM CHARGES.												
Establishment	22,000		22,000		22,000			22,000	15,783		5,351	
Contingencies					50,000				4,529		1,053	
Remuneration to copyists ...	49,430		50,000					50,000	48,863		25,340	
Total Revenue Record-room Charges		71,430		72,000		72,000		72,000	69,175	67,000	31,744	
LAND REGISTRATION CHARGES.												
Special Sub-Deputy Collectors	14,000		14,000				14,000		2,771		1,851	Local figures as passed by the Board, with the exception of Pooree, the estimate for which has not been received, and the sanctioned figures for the present year have therefore been reproduced for that district.
Establishment	38,420		38,420				37,604		25,824		10,283	
Temporary establishment ...	.....		.....				.....		13,151		8,807	
Office expenses and miscellaneous	1,499		1,499			50,000	1,451		1,816		737	
Travelling allowances	64		64				50		18		.....	
Service postage stamps ...	303		303				340		56		154	
				54,286				53,445	43,636			
Deduct—For rounding ...				286				.....	.....			
Total Land Registration Charges		4,286		54,000		50,000		53,445	43,636	43,000	21,832	

G. E. C.—Reg No. 12379C—98—22-1-83.

84

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 17TH JANUARY 1883.

RESOLUTION.

READ—

Endorsement from the Accountant-General, No. 1933C, dated the 7th December 1882, submitting the estimates of receipts and expenditure of the Registration Department for 1883-84.

RECEIPTS.

The Inspector-General of Registration estimates that the total receipts for the current year (excluding "Revenue record-room receipts" and "Land registration fees") will amount to Rs. 9,30,000 against the sanctioned estimate of Rs. 9,10,000. The Accountant-General, with reference to the actuals of the first six months, amounting to Rs. 5,14,290, has raised the estimate to Rs. 9,40,000. This amount is accepted, and will stand as the Regular Estimate for 1882-83. The present tendency of the receipts to expand will, it is expected, continue during the ensuing year, as the registration of a large number of indigo contracts in Chumparun and other districts, and of documents connected with the settlement operations in Durbhunga, will probably be effected within the year, while the receipts from search fees under the High Court rules are likely to increase. The estimate of income for 1883-84 will accordingly be fixed at Rs. 9,50,000.

2. The Accountant-General's estimates of receipts under the heads of "Revenue record-room receipts" and "Land registration fees," amounting to Rs. 84,000 and Rs. 8,000 respectively, are based on the actuals of the first six months of the current year, and are accepted.

EXPENDITURE.

3. *Superintendence.*—Under this head the Accountant-General has entered the salary of the Inspector-General at Rs. 18,865 against Rs. 20,000, the sanctioned estimate for the current year, but as Mr. Bourdillon, the permanent incumbent of the office, will be on furlough during the greater portion of the year, a provision of Rs. 18,000 will be sufficient. This amount will accordingly be entered in the budget.

Both the local and the Accountant-General's estimate for temporary establishments amounts to Rs. 600 against a grant of Rs. 240 for the current year. The estimate has been raised with reference to the additional grant of Rs. 300 sanctioned in Government order No. 1549P, dated the 4th August last, for the compilation of the statistical returns for the Administration Report and for re-arranging the records in the Writers' Buildings. The increase is sanctioned.

Under the sub-head "Contingent charges," the Accountant-General has reduced the local estimate on account of office expenses and miscellaneous from Rs. 1,500 to Rs. 1,200. The actuals of the first six months of the current year having, however, amounted to Rs. 637, a larger provision seems necessary. A sum of Rs. 1,300 will be taken for 1883-84.

4. *District Charges.*—The Accountant-General has adopted the local estimate of Rs. 22,500 on account of special sub-registrars against Rs. 25,200 for the current year. The reduction is due to changes made in Chittagong and Arrah, under which the sub-registrars of those places, who were formerly in receipt of Rs. 200 per mensem each, are now paid partly by fixed salary and partly by commission. This has caused a saving of Rs. 225 a month, or Rs. 2,700 a year. The estimate is accepted.

The Accountant-General has reduced the local estimates for "temporary establishments" from Rs. 6,000 to Rs. 3,000, and increased the estimate for office expense and miscellaneous from Rs. 14,000 to Rs. 17,000, in order that

the charges on account of section-writing, which were wrongly shown under the former head, might be included under the latter. The Accountant-General's figures will stand.

Under the orders of the Public Works Department, No. 842A, dated the 28th July 1879, the Inspector-General has entered Rs. 2,500 for petty construction and repairs. The Accountant-General suggests that the expenditure should be defrayed from Public Works Funds and charged in the Public Works Account; but, as charges on account of petty construction and repairs are always provided for in the civil budget, the item should stand.

5. The Accountant-General's estimate of Rs. 72,000 under "Revenue record-room charges," which is the same as the sanctioned grant for the current year, is passed.

6. The Accountant-General has entered in the detailed estimates a total expenditure of Rs. 54,000 for "Land registration charges" against Rs. 53,445, the sanctioned estimate for the current year, whereas the abstract statement shows an estimate of only Rs. 50,500. It does not appear how the discrepancy has arisen. In view, however, of the fact that the actuals of 1881-82 were Rs. 43,636 and those of the first six months of the current year Rs. 21,832, the sum of Rs. 50,500 entered in the abstract statement would seem a sufficient grant for next year, and this amount is accordingly allowed.

7. The Accountant-General's remaining estimates are accepted, and the total grant for 1883-84 will stand thus :—

				Rs.
Superintendence	...	...	...	64,000
District charges	...	...	...	4,38,000
Revenue record-room charges		...	...	72,000
Land registration charges		...	...	50,500
				6,24,500
Deduct for rounding			...	500
Total			...	6,24,000

ORDER.—Ordered that a copy of the above Resolution, with a copy of the estimates, be forwarded to the Inspector-General of Registration and to the Political and Revenue Departments of this Government and to the Accountant-General for information.

By order of the Lieutenant-Governor of Bengal,

COLMAN MACAULAY,

Secretary to the Govt. of Bengal.

Nos. 151-54.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

C. W. BOLTON,

Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 17th January 1883.

J. E. S.—Reg. No. 13305C—98—26-1-83.

ANNUAL ESTIMATES—ADMINISTRATION, 1883-84.

92

No. 2092C, dated Calcutta, the 2nd January 1883.

Memo. by A. C. Tupp, Esq., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

GRANT 17.—ADMINISTRATION.

	Budget estimate, 1883-84.	Sanctioned grant, 1883-84.	Budget estimate, 1882-83.	Increase.	Decrease.	Actuals, 1881-82.	Regular estimate, 1882-83.	Actuals for six months, 1882-83.	EXPLANATORY REMARKS.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Salary of Lieutenant-Governor	96,000	96,000	96,000	.....	.....	1,00,000	96,000	48,000	
Staff and household of Lieutenant-Governor	29,700	29,700	33,500	.....	3,800	25,976	27,000	13,755	
Tour expenses	55,000	55,000	50,000	5,000	.....	53,132	57,000	31,608	
Legislative Council	24,300	24,300	24,300	.....	.....	23,769	23,000	9,897	
Civil Secretariat	4,05,100	4,03,900	3,96,520	8,580	.....	4,00,621	3,95,000	2,06,260	
Board of Revenue	2,60,400	2,60,400	2,66,500	.....	6,100	2,51,198	2,60,000	1,33,807	
Commissioners	4,92,500	4,92,500	4,91,180	1,320	.....	5,09,073	5,11,000	2,40,556	
Provincial establishments in Imperial offices	1,27,000	1,27,000	1,10,000	17,000	.....	1,08,086	1,10,000	54,124	
		14,86,800							
Add for rounding ...		200							
Total ...	14,90,000	14,89,000	14,68,000	31,900	9,900	14,71,855	14,79,000	7,38,067	

Net increase in 1883-84, Rs. 22,000.

DETAIL.	Budget estimate, 1883-84.		Sanctioned grant, 1883-84.		Budget estimate, 1882-83.		Actuals, 1881-82.		Regular estimate, 1882-83.	Actuals for six months, 1882-83.	EXPLANATORY REMARKS.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
LIEUTENANT-GOVERNOR.											
Salary	1,00,000		1,00,000		1,00,000		.....				
Deduct—Civil Service Annuity...	4,000		4,000		4,000		.....				
		96,000		96,000		96,000		96,000		48,000	
Chief Commissioners, other Provinces		.....		.....		.....		4,000		.....	
Total Lieutenant-Governor ...		96,000		96,000		96,000		1,00,000	96,000	48,000	
STAFF AND HOUSEHOLD OF THE LIEUTENANT-GOVERNOR.											
Numbers. 1882-83. / 1883-84.											
Salary.											
1 / 1 Private Secretary...	14,800		14,800		13,400		.....				According to the rate of pay for the present incumbent, sanctioned in letter from Government of India, Department of Finance, No. 2872, dated 27th November 1882.
Deduct—Civil Service Annuity ...	.....		.....		536		.....				
		14,800		14,800		12,864		12,000		6,861	
Establishment.											
15 / 15 Establishment of the Private Secretary	5,160		5,160		5,160		5,160			2,556	
1 / 1 Native Doctor ...	300		300		300		300			150	
Establishment expenses at Rs. 500 per mensem ...	6,000		6,000		6,000		6,000			3,000	
Temporary Establishment ...	.....		.....		.....		481			330	
		11,460		11,460		11,460		11,941		6,036	
Contingent Charges.											
Furniture allowance	.....		.....		4,500		.....			.....	These allowances are being drawn in the Public Works Department under orders of Government of India. Financial Department, No. 1461, dated 29th March 1879, and Government of Bengal, Financial Department, No. 19T, dated 24th October 1881.
Maintenance of furniture in the Shrubbery at Darjeeling ...	.....		.....		1,200		.....			.....	
Contingencies and Miscellaneous	3,000		3,000		3,000		1,092			634	
		3,000		3,000		8,700		1,092		634	
Postage Charges.											
Purchase of service postage stamps		440		440		476		343		224	
Total staff and household, &c. ...		29,700		29,700		33,500		25,976	27,000	13,755	

GRANT 17.—ADMINISTRATION—*continued.*

Number 1882-83.	Number 1883-84.	Details.	Budget estimate, 1883-84.		Sanctioned grant, 1883-84.		Budget estimate, 1882-83.		Actuals, 1881-82.		Regular estimate, 1882-83.	Actuals for six months, 1882-83.	Explanatory Remarks.
		PROVINCIAL—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		LEGISLATIVE COUNCIL.											
		Salary.											
1	1	Secretary		12,000		12,000		12,000		12,000		4,054	
		Establishment.											
4	4	Clerks	8,600		8,600		8,772		10,150			4,725	Redistribution of the salaries of three clerks. See letter from Assistant Secretary, Government of Bengal, Legislative Department, No. 180, dated 5th May 1882.
14	14	Servants	1,332		1,332		1,212						
		Temporary establishment	.....		.....		.....		283		.....	177	Increase to pay of peons under resolution, Government of Bengal, Financial Department, dated 11th October 1882.
				9,932		9,932		9,984		10,433		4,902	
		Contingencies.											
		Service postage stamps	652		652		600		601			530	
		Contingencies and miscellaneous	1,716		1,716		1,716		735			411	
				2,368		2,368		2,316		1,336		941	
		Total Legislative Council ...		24,300		24,300		24,300		23,769	23,000	9,897	
		TOUR EXPENSES.											
		Tour allowances											
		Travelling allowances											
		Deputation allowances											
		Contingencies and miscellaneous	55,000		55,000		50,000		53,132			31,668	Estimate raised by Government of Bengal.
		Value of medical stores											
		Service postage stamps											
		Total Tour Expenses ...		55,000		55,000		50,000		53,132	57,000	31,668	
		CIVIL SECRETARIAT.											
		SECRETARIAT.											
		Salaries.											
3	3	Secretaries	1,10,000		1,10,000		1,10,000		1,34,131			64,737	
3	3	Under-Secretaries	36,000		36,000		36,000		11,563			1,072	
...	...	Assistant Secretary	.....		.....		.....						
				1,46,000		1,46,000		1,46,000					
		Deduct—Civil Service Annuity ...		5,840		5,840		5,840					
				1,40,160		1,40,160		1,40,160		1,45,694		65,809	Two additional clerks for the Accounts Department, and pay of clerks in the Statistical and Accounts Department, fixed on progressive increments. See letter from Government of Bengal, Financial Department, No. 1176, dated 19th July 1882. One additional clerk for Financial Department sanctioned in letter from Government of Bengal, No. 1414, dated 23rd November 1882. Also annual increments of clerks and some vacancies filled up on minimum pay of grades. Four servants have been discharged on removal of office to Writers' Buildings and increase to pay of peons under resolution, Government of Bengal, Financial Department, dated 11th October 1882.
		Establishment.											
138	141	Personal principal assistant head clerks.	2,00,700		2,00,700		1,97,100		2,01,054			1,02,554	
		Clerks											
84	80	Servants	7,440		7,440		7,364					.....	
		Temporary establishment	4,000		4,000		4,000		4,521			2,199	
				2,12,140		2,12,140		2,08,464		2,05,575		1,04,753	
		Contingencies.											
		Purchase of books and periodicals	1,500		1,500		2,000		4,855			614	This provision seems low with reference to the expenditure of the past two years.
		Subscriptions to newspapers, gazettes, &c.	2,500		2,500		2,000		1,549			439	
		Office expenses and miscellaneous (including state contingencies)	12,000		12,000		12,238		10,163			13,253	
		Maintenance of Secretariat telegraph	700		700		788		788			394	
		Petty construction and repairs ...	.....		.....		.....		18			35	
		Stores from England	.....		.....		.....		9			.....	
				16,700		16,700		17,026		17,382		14,735	
		Postage Charges.											
		Travelling expenses	.....		.....		.....		439			733	
		Purchase of service postage stamps	7,000		7,000		4,000		5,759			6,834	Increased by Government of Bengal.
				7,000		7,000		4,000		6,198			
				3,76,000		3,76,000		3,69,650		3,74,849		1,92,864	

GRANT 17.—ADMINISTRATION—*continued.*

Number 1882-83.	Number 1883-84.	Details.	Budget estimate, 1883-84.		Sanctioned grant, 1883-84.		Budget estimate, 1882-83.		Actuals, 1881-82.		Regular estimate, 1882-83.	Actuals for six months, 1882-83.	Explanatory Remarks.
		PROVINCIAL.—*continued.*	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		CIVIL SECRETARIAT.—*continued.*											
		TRANSLATOR'S DEPARTMENT.											
		Salaries.											
1	1	Bengali translator	8,400		8,400		8,400						
1	1	Ooriya translator ...	3,000		1,800		3,000		14,572			7,880	
1	1	Urdu and Hindi translator	4,700		4,700		4,460						Annual increment.
				16,100		14,900		15,860		14,572		7,880	
		Establishment.											
7	7	Establishment of Bengali translator	1,752		1,752		1,728						Increase for pay of peons under resolution, Government of Bengal, Financial Department, dated 11th October 1882.
2	2	Establishment for the supervision of the native press.	2,760		2,760		2,760		7,005				
4	4	Establishment of Ooriya translator	1,332		1,332		1,200						Biennial increments.
4	6	Establishment of Hindi translator	2,919		2,919		1,212						Additional establishment sanctioned in letter from Government of Bengal, No. 129, dated 25th November 1882.
				8,763		8,763		6,900		7,005		3,523	
		Contingencies.											
		Purchase of service postage stamps	70		70		70		129			62	
		Miscellaneous	467		467		460		654			154	
				537		537		530		783		216	
		Total ...		25,400		24,200		23,290		22,360		11,619	
		LIBRARIAN'S DEPARTMENT.											
		Librarian and establishment ...	3,460		3,460		3,340		3,220			1,650	
		Miscellaneous	240		240		240		192			127	
		Total ...		3,700		3,700		3,580		3,412		1,777	
		Total Civil Secretariat ...		4,05,100		4,03,900		3,96,520		4,00,621	3,95,000	2,06,260	
		BOARD OF REVENUE.											
		Salaries.											
2	2	Members at Rs. 4,000 each per mensem	96,000		96,000		96,000		88,929			44,672	
1	1	Secretary	30,000		30,000		30,000		43,834			31,620	
1	1	Junior-Secretary ...	21,600		21,600		21,600						
				1,47,600		1,47,600		1,47,600		.....			
		Deduct—Civil Service Anunity ...		5,904		5,904		5,904		.....			
				1,41,696		1,41,696		1,41,696		1,32,763		76,292	
		Establishment.											
95	92	Clerks	1,04,836		1,04,836		1,09,714		1,11,130			53,840	Reduction in the Customs Branch of the Board's Office, against which there are annual increments.
70	70	Servants	6,048		6,048		5,592						
		Provincial establishment	2,484		2,484		2,484		2,269			1,202	Increase of pay of peons under Resolution, Government of Bengal, Financial Department, dated 11th October 1882.
		Temporary establishment	.....		.....		.....		.....			.....	
				1,13,368		1,13,368		1,17,790		1,13,399		55,042	
		Contingencies.											
		Travelling allowances	1,000		1,000		1,000		5			328	
		Petty construction and repairs ...	30		30		30		1			.....	
		Office expenses and miscellaneous	2,506		2,506		4,150		3,375			1,267	Smaller provision made by the Board, and there was a special estimate this year for new furniture.
		Mint stores	.....		.....		.....		.....			12	
				3,536		3,536		5,180		3,381		1,607	
		Postage Charges.											
		Purchase of Service postage stamps		1,800		1,800		1,834		1,655		866	
		Total, Board of Revenue ...		2,60,400		2,60,400		2,66,500		2,51,198	2,60,000	1,33,807	

GRANT 17.—ADMINISTRATION—*concluded.*

Numbers 1882-83.	Numbers 1883-84.	Detail.	Budget estimate, 1883-84.		Sanctioned grant, 1883-84.		Budget estimate, 1882-83.		Actuals, 1881-82.		Regular estimate, 1882-83.	Actuals for six months, 1882-83.	Explanatory Remarks.
		PROVINCIAL—*concluded.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		COMMISSIONERS.											
		Salaries.											
8	8	Commissioners, 7 at Rs. 2,916 each, and one at Rs. 2,500 per mensem ...	2,75,000		2,75,000		2,75,000		3,12,640			1,49,804	
1	1	Commissioner for Non-Regulation Provinces, at Rs. 2,500 per mensem	30,000		30,000		30,000						
				3,05,000		3,05,000		3,05,000		3,12,640			
		Deduct—Civil Service Annuity ...		12,200		12,200		12,200					
				2,92,800		2,92,800		2,92,800				1,49,804	
		Establishment.											
136	136	Clerks, Drafters, Serishtadars and others	83,566		83,566		83,380		90,964			46,039	Biennial increments.
146	148	Servants	10,164		10,164		9,860						Chowkeedars for Banki and Darjeeling (Dow Hill) circuit-houses and increase of pay for Presidency Commissioner's peons under Resolution, Government of Bengal, dated 11th October 1882.
		Temporary establishment	250		250		500		460			180	
		Provincial establishment	13,360		13,360		13,200		13,089			6,790	Biennial increments and an additional clerk for municipal work sanctioned in letter from Government of Bengal, Medical Department, No. 235, dated 30th March 1882.
		Educational Establishment	6,300		6,300		5,940		6,023			3,150	A portion of the pay of a clerk incorrectly included under Provincial establishment.
		Partition establishment	3,000		3,000		3,000		2,585			1,090	
				1,16,640		1,16,640		1,15,880		1,13,121		57,249	
		Contingencies.											
		Office and Ground Rent	5,618		5,618		5,700		5,675			2,172	The land attached to the Patna Commissioner's office building has been taken up by Government under Act X of 1870.
		Petty Construction and Repairs...	1,350		1,350		2,100		893			207	According to the scale sanctioned in No. 46J of Government of Bengal, Judicial Department, dated 6th January 1882.
		Establishment of steamers, cost of coal, stores, &c.	21,100		21,100		21,100		20,580			8,353	
		Service telegrams	1,747		1,747		1,687		1,491			792	Increase required by Rajshahye, Chittagong, and Orissa Commissioners against smaller estimate for Bhagulpore.
		Purchase of tents and furniture	2,660		2,660		1,842		4,664			462	A new tent required for Commissioner of Chota Nagpore.
		Other miscellaneous charges ...	.....		.....		.....		.....			38	
		Purchase of books and publications	195		195		195		16			.....	
		Contract contingencies	10,300		10,300		10,656		10,324			4,108	This is the fixed contract allotment. Some other items were incorrectly included this year.
		Value of mathematical stores ...	.....		.....		.....		6			.....	
				42,970		42,970		43,280		43,649		16,132	
		Travelling Expenses.											
		Travelling allowances		33,310		33,310		32,300		33,056		14,407	Increase for Commissioners of Bhagulpore, Chittagong, and Orissa.
		Postage Charges.											
		Purchase of service postage stamps		6,780		6,780		6,920		6,607		2,964	Smaller estimates by Commissioners of Bhagulpore and Chittagong, with reference to actuals.
		Total Commissioners ...		4,92,500		4,92,500		4,91,180		5,09,073	5,11,000	2,40,556	
		PROVINCIAL ESTABLISHMENTS IN IMPERIAL OFFICES.											
		Office of Account and Audit ... Inspector of Local Accounts ...		32,634		32,634		32,790	32,044			15,500	Vacancies filled up on minimum pay of grades, against which there are annual increments.
		Examiner of Local Accounts ...	13,500		13,500							7,100	Increased scale of establishment sanctioned by Government of India, Department of Finance letter No. 4388, dated 19th October 1882.
		Clerks and servants	14,772		14,772							2,758	
												9,858	
		Contingencies.						24,360	26,357				
		Travelling allowances	9,928		9,928							3,164	
		Office expenses and miscellaneous, including postage ...	500		500							110	
				38,700		38,700						13,132	
		General Management of Wards' and other Estates.											
		Clerks	47,458		47,458		45,360		45,656			23,466	Annual increments chiefly in Board's office, and additional clerks in several local offices sanctioned by Board.
		Servants	1,092		1,092		930						
		Service Postage Stamps	2,654		2,654		2,500		1,705			955	
		Travelling Allowances	905		905		770		211			176	Local figure as passed by the Board.
		Miscellaneous	3,557		3,557		3,290		2,113			895	
				55,666		55,666		52,850		49,685		25,492	
		Total Provincial Establishments, &c. ...		1,27,000		1,27,000		1,10,000		1,08,086	1,10,000	54,124	

H. P.—Reg. No. 12607C—166—25-1-83.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 20TH JANUARY 1883.

RESOLUTION.

READ—

Endorsement from the Accountant-General, No. 2092C, dated the 2nd January 1883, submitting the estimate of expenditure under Administration for 1883-84.

The Accountant-General's estimate under this head is compared in the following table with the sanctioned grants for the current year and the actuals of 1881-82 :—

	Estimate, 1883-84.	Sanctioned grant, 1882-83.	Actuals, 1881-82.
	Rs.	Rs.	Rs.
Salary of Lieutenant-Governor ...	96,000	96,000	1,00,000
Staff and household of Lieutenant-Governor	29,700	33,500	25,976
Tour expenses	55,000	50,000	53,132
Legislative Council	24,300	24,300	23,769
Civil Secretariat	4,05,100	3,96,520	4,00,621
Board of Revenue	2,60,400	2,66,500	2,51,198
Commissioners	4,92,500	4,91,180	5,09,073
Provincial establishments in Imperial offices	71,334	57,150	58,401
General management of Wards and Attached Estates ...	55,666	52,850	49,685
Total ...	14,90,000	14,68,000	14,71,855

2. *Salary of Lieutenant-Governor.*—The actuals of 1881-82 include a sum of Rs 4,000, being the pay of Chief Commissioners of other Provinces drawn from a Bengal treasury. Under the system of inter-provincial adjustments authorized in Financial Resolution No. 3520, dated the 27th October 1881, the amount is to be refunded to Bengal through the clearing accounts of the Comptroller-General. The estimate of Rs. 96,000 for next year is passed.

3. *Staff and household of the Lieutenant-Governor.*—The decrease in the estimate, compared with the sanctioned grant for the current year, is due to no provision being made for the maintenance of furniture at Belvedere or the Shrubbery at Darjeeling, for which a sum of Rs. 5,700 was entered in the current year's budget. These charges are adjusted in the Public Works Accounts. Against this decrease there is an increase of Rs. 1,936 in the salary of the Private Secretary, owing to the higher rate of pay of the present incumbent of the office, sanctioned in the letter from the Government of India, Finance and Commerce Department, No. 2872, dated the 27th November 1882. The Accountant-General's estimate will stand.

4. *Tour expenses.*—A sum of Rs. 55,000 has been entered under this head against Rs. 50,000 for the current year. This increase is necessary, as a larger number of the Secretariat assistants will be taken to Darjeeling next year.

5. *Legislative Council.*—The aggregate of expenditure estimated under this head corresponds with the sanctioned grant for the current year, and it is accepted.

6. The grant under *Civil Secretariat* comprises the following charges :—

	Accountant-General's estimate, 1883-84.	Sanctioned grant, 1882-83.
	Rs.	Rs.
Bengal Secretariat	3,76,000	3,69,650
Translator's Department	25,400	23,290
Librarian's "	3,700	3,580
Total ...	4,05,100	3,96,520

The increase under Bengal Secretariat in the estimate for 1883-84 is due to annual increments in the pay of assistants, to the appointment of additional clerks for the Municipal and Accounts Departments, and to the revision of pay of the clerks in the Statistical and Accounts Departments. The estimate was passed in Government order No. 1548, dated the 7th December 1882. The Accountant-General now observes that the provision of Rs. 1,500 for purchase of books and periodicals seems too low, the actuals in 1881-82 having amounted to Rs. 4,855 ; but as the actuals of the first six months of the current year have been only Rs. 614, an increase of the grant appears to be unnecessary.

Under the sub-head "Translator's Department," the Accountant-General has made a provision of Rs. 3,000 for the pay of the Ooriya Translator. The pay of the appointment has been fixed at Rs. 150 rising to Rs. 250 per mensem by five annual increments of Rs. 20. No one having yet been permanently appointed to the post, a provision of Rs. 1,800 will be sufficient for next year. Under the head of "Librarian and Establishment," the estimate has been raised from Rs. 3,340 for the current year to Rs. 3,460, the increase of Rs. 120 having apparently been provided for an increment of the Librarian's salary. The estimate will stand.

7. *Board of Revenue.*—The Accountant-General's estimate under this head amounts to Rs. 2,60,400, against Rs. 2,66,500, the sanctioned grant for the current year. The decrease is partly due to reduction of establishment in the Customs branch of the office, in consequence of the abolition of most of the import duties. The estimate is passed.

8. *Commissioners.*—The estimate of Rs. 4,92,500 under this head, against Rs. 4,91,180 for the current year, is accepted.

9. Under the head of "Provincial Establishments in Imperial Offices," the Accountant-General has provided Rs. 38,700 for the Examiner of Local Accounts and his establishment, against the grant of Rs. 24,360 for the current year. The increased expenditure is required on account of an increase of establishment sanctioned by the Government of India for the extension of the system of local audit. The estimate is passed.

10. *General management of Wards and Attached Estates.*—An increase of Rs. 2,816 over the grant for the current year occurs under this head. This is mainly due to annual increments of salary, chiefly in Board's office, and to the employment of additional clerks in several local offices, under the Board's sanction. The estimate of Rs. 55,666 will stand.

11. The Accountant-General's other estimates are accepted, and the total grant for next year will amount to Rs. 14,89,000, as follows :—

	Grant for 1883-84.
	Rs.
Salary of Lieutenant-Governor	96,000
Staff and household of ditto	29,700
Tour expenses	55,000
Legislative Council	24,300
Civil Secretariat	4,03,900
Board of Revenue	2,60,400
Commissioners	4,92,500
Provincial establishments in Imperial Offices	71,334
General management of Wards and Attached Estates ...	55,666
	14,88,800
Add for rounding	200
Total ...	14,89,000

ORDER—Ordered that a copy of the above Resolution, with a copy of the estimate, be forwarded to the Accountant-General, to the Secretary to the Board of Revenue, to the Assistant Secretary to this Government in the Legislative Department, to the Private Secretary to His Honor the Lieutenant-Governor, to all Commissioners of Divisions, and to all Departments of this office, for information.

By order of the Lieutenant-Governor of Bengal,

COLMAN MACAULAY,

Secretary to the Government of Bengal.

Nos. 216-234.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

C. W. BOLTON,

Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 20th January 1883.

W. LeB.—Reg. No. 13321C—166—26-1-83.

LAW AND JUSTICE ESTIMATES, 1883-84.

No. 2169C, dated Calcutta, the 19th January 1883.

Memo. by—A. C. TUPP, ESQ., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

XVI—LAW AND JUSTICE.

	Budget estimate, 1883-84.	Sanctioned estimate, 1883-84.	Sanctioned estimate, 1882-83.	Actuals 1881-82.	Regular estimate, 1882-83.	Actuals, six months 1882-83.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Sale proceeds of unclaimed and escheated property	45,000	45,000	50,000	40,182	30,000	15,560	According to local estimates. The receipts appear to be falling off.
Court fees realized in cash	20,000	20,000	25,000	16,880	16,000	7,080	The receipts are now almost exclusively confined to recoveries on accounts of pauper suits, which are of a very fluctuating and uncertain nature. The local estimates for 1883-84 are generally based on outstanding demands.
General fees, fines and forfeitures	7,75,000	7,75,000	8,00,000	8,06,165	7,50,000	3,95,958	As estimated by local officers. The falling off is in the receipts of the High Court, and of Subordinate Civil Courts, probably due, in the latter case, to the more extended use of court fees stamps.
Pleadership examination fees	20,000	20,000	23,000	34,980	30,000	11,808	The receipts of the past and present year have been exceptionally high owing to contemplated changes in the rules by the High Court, and anticipation of the standard to qualify candidates being raised.
Miscellaneous	15,000	15,000	8,000	7,158	15,000	10,340	All miscellaneous receipts are now to be credited to the Department concerned, instead of being taken under XXIV, Miscellaneous.
Total Law and Justice ...	8,75,000	8,75,000	9,06,000	9,05,365	8,41,000	4,40,746	

Net decrease in 1883-84, Rs. 31,000.

GRANT 19.—LAW AND JUSTICE.

EXPENDITURE.	Budget estimate, 1883-84.	Budget estimate, 1882-83.	Increase.	Decrease.	Sanctioned grant, 1883-84.	Actuals, 1881-82.	Regular estimate, 1882-83.	Actuals for six months, 1882-83.	EXPLANATORY REMARKS.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
High Court Judges	6,10,000	6,34,000	.....	24,000	6,10,000	6,21,357	6,34,000	3,14,629	
Ditto Appellate Branch	2,82,000	2,82,000	.....	.....	2,82,000	2,70,042	2,75,000	1,37,914	
Ditto Original Branch	1,94,000	1,90,000	4,000	.....	1,94,000	1,90,613	1,97,000	1,04,183	
Law Officers	2,81,000	2,75,000	6,000	.....	2,81,000	.....	2,75,000	1,35,607	
Coroner's Court	12,800	12,900	.....	100	12,800	12,963	12,800	6,329	
Justices of the Peace	65,000	55,000	10,000	.....	65,000	56,524	66,000	29,384	
Civil and Sessions Courts	36,30,000	34,88,200	1,41,800	.....	36,36,740	34,43,355	35,40,000	17,85,843	
Courts of Small Causes	2,93,000	2,86,000	7,000	.....	2,93,000	2,73,675	2,90,000	1,46,790	
Criminal Courts	20,46,500	20,18,000	28,500	.....	20,34,685	19,91,752	20,30,000	9,88,130	
Pleadership Examination Charges	7,000	7,000	.....	.....	7,000	6,806	11,200	11,126	
Sub-divisional Establishments	1,15,700	96,000	19,700	.....	1,15,700	99,221	1,00,000	48,560	
Rents, rates, and taxes	.....	1,900	.....	1,900	.....	1,881	.....	.....	
	.....	73,46,000	.....	26,000	75,31,925	69,68,189	74,31,000	37,03,495	
Add amount provided for the new Khoolna district	.....	32,000	.....	32,000	.....	.....	.....	.....	
Add for rounding	.....	.....	.....	.....	75	.....	.....	.....	
Total ...	75,37,000	73,78,000	2,17,000	58,000	75,32,000	69,68,189	.....	.....	

Net increase in 1883-84, Rs. 1,59,000.

GRANT 19.—LAW AND JUSTICE.

Numbers 1883-83.	Numbers 1883-84.	Details.	Budget estimate, 1883-84.		Sanctioned grant, 1883-84.		Budget estimate, 1882-83.		Actuals, 1881-82.		Regular estimate, 1882-83.	Actuals for six months, 1882-83.	Explanatory Remarks.
		LAW OFFICERS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Salaries.											
1	1	Advocate-General	37,620		37,620		37,620						
1	1	Superintendent and Remembrancer of Legal Affairs	36,000		36,000		35,000		1,34,006			63,666	Annual increment.
1	1	Deputy Superintendent...	24,000		24,000		24,000						
1	1	Standing Counsel ...	16,000		16,000		16,000						
1	1	Solicitor to Government..	24,000		24,000		24,000						
2	2	Government Pleaders ..	7,200		7,200		7,200		27,378			14,670	
38	38	Ditto ditto Mofussil Courts	20,820		20,820		20,820						
4	4	Law Reporters	21,600		21,600		21,600		21,600			10,800	
				1,87,240		1,87,240		1,86,240		1,82,979		89,136	
		Deduct—Civil Service annuity		1,440		1,440		1,400		.....			
				1,85,800		1,85,800		1,84,840		1,82,979			
		Establishment.											
...	...	Establishment of Advocate-General	3,760		3,700		3,760						
19	19	Establishment of Superintendent and Remembrancer of Legal Affairs	10,310		10,310		10,260		26,005			12,758	Increase to pay of peons under Resolution Government of Bengal, Financial Department, dated 11th October 1882.
...	..	Establishment of Solicitor to Government	12,000		12,000		12,000						
1	1	Establishment of Law Reporters	600		600		600		600			300	
...	...	Staff of mooktears or proper legal Agents in Mofussil Courts ...	6,200		6,200		6,200		6,822			2,962	
				32,870		32,870		32,820		33,427		16,020	
		Contingencies.											
		Fees to Pleaders in pauper suits ...	1,130		1,130		.....		420			355	Transferred from the head of 12, Stamps.
		Fees to pleaders in criminal cases ..	54,800		54,800		54,440		50,125			20,175	The services of Pleaders are more frequently required in conducting important criminal cases under section 495 of the new Criminal Procedure Code, Act X of 1882.
		Law charges	11,000		11,000		11,000		7,921			1,815	
		Allowance to Solicitor for endorsing orders	600		600		600		600			300	
		Contingencies of Law Reporters ...	100		100		100		240			168	
		Office and house-rent	1,000		1,000		.....		.. ..			941	Transferred from the separate head of Rents, Rates, and Taxes.
		Do. expenses and miscellaneous ...	600		600		1,000		703			185	
				70,130		70,130		67,140		60,021		32,939	
		Travelling allowances		.....		.....		.....		73		.....	
		Postage Charges.											
		Purchase of service postage stamps .		200		200		200		138		62	
				2,80,000		2,80,000		2,85,000		2,76,638		1,38,157	
		Deduct—Amount to be recovered from Wards' Estates on account of Legal Remembrancer's establishment ...		8,000		8,000		10,000		8,117		2,550	Reduced with reference to the recoveries of the past year.
		Total Law Officers ...		2,81,000		2,81,000		2,75,000		2,68,521	2,75,000	1,35,607	
		PROVINCIAL.											
		HIGH COURT JUDGES.											
Numbers 1882-83	**Numbers 1883-84.**												
1	1	Chief Justice	72,000		72,000		72,000		72,000			45,484	
11	11	Puisne Judges at Rs. 4,100 each per mensem	5,50,000		5,50,000		5,50,000		5,49,357			2,69,145	
				6,22,000		6,22,000		6,22,000		6,21,357		3,14,629	
		Deduct—Civil Service annuity ...		12,000		12,000		12,000		.....			
				6,10,000		6,10,000		6,10,000		.....			
		2 Extra Judges for four months ..		.....				24,000					
		Total High Court Judges ...		6,10,000		6,10,000		6,34,000		6,21,357	6,34,000	3,14,629	

GRANT 19.—LAW AND JUSTICE—*continued.*

Numbers 1882-83.	Numbers 1883-84.	Details.	Budget estimate, 1883-84.		Sanctioned grant, 1883-84.		Budget estimate, 1882-83.		Actuals, 1881-82.		Regular estimate, 1882-83.	Actuals for six months, 1882-83.	Explanatory Remarks.
		HIGH COURT, APPELLATE BRANCH.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Salaries.											
1	1	Registrar	20,400		20,400		20,400		34,530			17,688	
1	1	Deputy Registrar... ...	12,000		12,000		12,000						
1	1	Assistant Registrar ...	8,400		8,400		8,400						
				40,800		40,800		40,800		34,530			
		Deduct.—Civil Service annuity		816		816		816					
				39,984		39,984		39,984		34,530		17,688	
		Establishment.											
25	24	Interpreters and Translators	52,152		52,152		53,444		53,053			25,643	Post of a junior translator abolished, against which there are some biennial increments.
140	140	Clerks	1,56,145		1,56,145		1,55,232		1,63,112			83,269	Annual and biennial increments.
145	145	Servants, &c.	12,744		12,744		12,288						Increase to pay of peons under Resolution Government of Bengal, Financial Department, dated 11th October 1882.
1	1	Court-keeper	1,800		1,800		1,800						
...	...	Provincial establishment	360		360		360		360			180	
...	...	Temporary establishment	.....		.....		.....		226			701	
				2,23,201		2,23,201		2,23,124		2,16,751		1,09,793	
		Contingencies.											
		Copying special appeals and pleadings	8,000		8,000		8,000		6,568			4,264	
		Library	1,440		1,440		1,440		547			139	
		Office expenses and miscellaneous ...	8,000		8,000		8,000		6,191			3,027	
		Petty construction and repairs	.....		.....		.....		1			.....	
		Cost of Europe stores	.....		.....		.....		5			.....	
				17,440		17,440		17,440		13,252		7,430	
		Postage Charges.											
		Purchase of service postage stamps ...		8,000		8,000		8,000		5,509		3,003	
				2,88,625		2,88,625		2,88,548		2,70,042		1,37,914	
		Deduct.—Probable savings ...		6,625		6,625		6,548					
		Total High Court, Appellate Branch ...		2,82,000		2,82,000		2,82,000		2,70,042	2,75,000	1,37,914	
		HIGH COURT, ORIGINAL BRANCH.											
		Salaries.											
1	1	Clerk of the Crown ...	8,400		8,400		8,400		31,200			15,450	
1	1	Registrar, Accountant General, Taxing Officer, and Sealer...	22,500		22,500		22,500						
1	1	Assistant Registrar ...	9,000		9,000		9,000		21,000			12,768	
1	1	Chief Clerk...	12,000		12,000		12,000						
1	1	Receiver	8,400		8,400		8,400		14,400			7,027	
1	1	Clerk to the Chief Justice	6,000		6,000		6,000						
1	1	Sheriff	1,168		1,168		1,168		1,167			584	
				67,468		67,468		67,468		67,767		35,829	
		Establishment.											
5	5	Translators and Interpreters	24,000		24,000		24,000		95,142			47,073	Annual increments.
94	94	Clerks	68,125		68,125		67,496						Increase to pay of peons under Resolution Government of Bengal, Financial Department, dated 11th October 1882.
48	48	Servants	4,621		4,621		4,220						
2	2	Crier and Keeper of the court	1,560		1,560		1,560		1,545			780	
...	...	Sheriff's office establishment	5,547		5,547		5,588		5,617			2,706	
...	...	Court-house servants ...	852		852		660		665			378	Increase under Resolution Government of Bengal Financial Department dated 11th October 1882.
				1,04,705		1,04,705		1,03,524		1,02,969		50,937	
		Contingencies.											
		Sheriff's office contingencies	2,984		2,984		2,984		1,592			1,137	
		High Court stamps for Government suits	10,000		10,000		10,000		6,000			9,000	
		Office expenses and miscellaneous ...	14,000		14,000		14,000		12,261			7,262	
		Petty construction and repairs ...	.....		.....		.....		3			5	
				26,984		26,984		26,984		19,856		17,404	

GRANT 19.—LAW AND JUSTICE—*continued.*

DETAILS.	Budget estimate, 1883-84.		[illegible]		Budget estimate, 1882-83.		Actuals, 1881-82.		Regular estimate, 1882-83.	Actuals for six months, 1882-83.	EXPLANATORY REMARKS.
HIGH COURT, ORIGINAL BRANCH—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Postage Charges.											
Purchase of service postage stamps ...		100		[illegible]		100		21		13	
		1,09,257		1,09,257		1,08,076				1,04,183	
Deduct.—Probable savings ...		5,257		5,257		8,076					
Total High Court, Original Branch ...		1,04,000		1,04,000		1,00,000		1,00,613	1,07,000	1,04,183	
CORONER'S COURT.											
NUMBERS. 1882-83. 1883-84. *Salaries.*											
1 1 Coroner, including conveyance allowance ...	4,032		4,032		4,032		9,915			4,952	
1 1 Surgeon	6,000		[illegible]		6,000						
		10,032		[illegible]		10,032		9,915		4,952	
Deduct—Civil Service annuity		161		161							
		9,871		9,871							
Establishment.											
1 1 Clerk and Interpreter ...	720		720		720		948			474	
3 3 Servants	252		252		228						
		972		972		948		948			
Contingencies.											
Office expenses	692		692		692		780			303	
House-rent	1,200		1,200		1,200		1,320			600	
		1,892		1,892		1,892		2,100		903	
		12,735		12,735		12,872		12,963			
Add—For rounding		65		65		28					
Total Coroner's Court ...		12,800		12,800		12,900		12,963	12,800	6,329	
JUSTICES OF THE PEACE.											
NUMBERS. 1882-83. 1883-84. *Salaries.*											
1 1 Magistrate	18,000		18,000		18,000		32,376			16,200	
1 1 Magistrate	15,000		15,000		15,000						
		33,000		33,000		33,000		32,376		16,200	
Deduct—Civil Service annuity		600		600							
		32,400		32,400							
Establishment.											
17 17 Clerks and Interpreters...	16,757		16,757		16,870		16,842			8,356	Annual increments.
12 12 Servants	1,020		1,020		948					480	Increase to pay of peons under Resolution, Government of Bengal, Financial Department, dated 11th October 1882.
Driver for the jail van ...	960		960		960		960				
		18,737		18,737		18,278		17,802		9,036	
Contingencies.											
Office and ground rent	7,800		7,800		.....		693			1,315	The Police Courts are now located in the Town Hall for which rent has to be paid.
Charges for mofussil witnesses attending the High Court	800		800		800		140			415	
Expenses of witnesses and complainants attending Magistrates' Courts .	800		800		800		430			250	
Travelling allowance to witnesses and conveyance of prisoners	300		300		300		190			63	
Petty construction and repairs	.....		.....		.....		36			.....	
Fees to interpreters	200		200		200		105			40	
Feed and keep of horses for the prisoners' jail van	700		700		1,000		527			270	
Purchase of service postage stamp ...	300		300		300		352			173	
Office expenses and miscellaneous ...	3,000		3,000		2,500		3,873			1,622	
		13,900		13,900		5,900		6,346		4,148	
		65,037		65,037		57,178		56,524			
Deduct—For rounding		37		37		.....		.....			
Deduct—Probable savings		.....		.....		2,178					The expenditure is increasing and there does not appear to be a prospect of much saving.
Total Justices of the Peace ...		65,000		65,000		55,000		56,524	66,000	29,384	

GRANT 19.—LAW AND JUSTICE—*continued.*

Numbers 1882-83.	Numbers 1883-84.	Details.	Budget estimate, 1883-84.		Sanctioned grant, 1883-84.		Budget estimate, 1882-83.		Actuals, 1881-82.		Regular estimate, 1882-83.	Actuals for six months, 1882-83.	Explanatory Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		CIVIL AND SESSIONS COURTS.											
		Salaries.											
14	14	District and Sessions Judges at Rs. 2,500 each per mensem	4,20,000		4,20,000		4,20,000						
14	14	District and Sessions Judges at Rs. 2,000 each per mensem	3,36,000		3,36,000		3,36,000			8,19,252		3,93,645	
1	1	Judicial Commissioner at Rs. 2,500 per mensem ...	30,000		30,000		30,000						
1	1	District Judge	14,400		14,400		14,400						
43	48	First Subordinate Judges	4,15,200		4,27,200		3,99,735		3,77,109			2,00,848	Revision of salaries, and five extra Subordinate Judges brought on to the permanent staff,—see Resolution, Government of India, Home Department, No. 68-2024-35, dated 15th December 1881.
224	235	Moonsifs	8,67,000		8,67,000		8,23,100		7,03,071			3,78,034	Revision of salaries, and eleven extra Moonsifs brought on to the permanent staff—see Resolution, Government of India, Home Department, No. 68—2024-35, dated 15th December 1881.
				20,82,600		20,94,600		20,23,235					
		Deduct—Civil Service annuity		31,440		31,440		31,440					
				20,51,160		20,63,160		19,91,795		18,99,432		9,72,527	
		Establishment.											
27	27	Translators...	30,490		30,490		30,860		30,042			15,000	A vacancy filled up on minimum pay, against which there are biennial increments.
55	54	Civil Court ameens ...	34,870		34,870		35,570		32,087			16,679	Post of second grade ameen in Rungpore abolished.
483	519	Judges' establishment—Clerks	2,47,735		2,47,735		2,36,960		2,45,556			1,24,335	Entertainment of comparing clerks under circular, Government of Bengal, No. 32J, dated 29th June 1882, and biennial increments.
267	266	Servants	18,175		18,175		18,370						Reduction in number in Backergunge, and reduction in amount for Jessore.
...	...	Temporary establishment	1,740		1,740		900		1,254			1,489	
230	242	Subordinate Judges' establishment	67,065		67,065		69,270		59,281			32,295	Two additional establishments for Hooghly and Mymensingh and biennial increments. A special provision for extra establishment in 1882-83 was made by Government.
908	1,052	Moonsifs' establishment	3,55,835		3,55,835		3,37,970		3,21,235			1,67,711	Clerks sanctioned for the Covenanted Moonsifs in letter from Government of Bengal, No. 19J, dated 27th March 1882. Appointment of comparing clerks under circular Government of Bengal, No. 32J, dated 29th June 1882, and biennial increments.
				7,55,910		7,55,910		7,29,900		6,89,455		3,57,509	
		Contingencies.											
		Remuneration to copyists	1,80,000		1,80,000		1,50,000		1,61,332			95,318	Larger requirements by local officers, who represent that applications for copies of documents are increasing.
		Office and ground rent	6,220		6,220		4,350		4,285			2,775	Additional provision required for the district of Rungpore, Backergunge, Burdwan, and Pubna.
		Petty construction and repairs ...	20,440		20,440		18,700		17,152			7,050	Cutcharies required for several new moonsiffs, and the present allotment is insufficient in some districts to keep the mat and thatch buildings in proper repair.
		Diet and travelling expenses to witnesses	22,000		22,000		25,000		17,112			9,459	A slight reduction with reference to the payments of the present year, and local estimates.
		Cost of land	.....		.....		.....		.....			.....	
		Value of stores	.....		.....		.....		1,438			54	
		Purchase of tents and furniture ...	12,040		12,040		10,319		9,837			3,765	Increase required in several districts, partly on account of additional officers and partly to replace what has become worn out.
		Books and publications	600		600		627		638			.....	
		Service telegrams	100		100		55		50			5	
		Section-writing	.....		.....		21,799		86			10	A slight increase chiefly due to a smaller estimate for country stationery under 25, Stationery and Printing.
		Contract contingencies	22,630		22,630				28,214			19,627	
		Other miscellaneous charges	.....		.....				.....			.....	
				2,64,030		2,64,034		2,30,850		2,40,144		1,38,063	

GRANT 19.—LAW AND JUSTICE—*continued.*

Numbers 1882-83.	Numbers 1883-84.	Details.	Budget estimate, 1883-84.		Sanctioned grant, 1883-84.		Budget estimate, 1882-83.		Actuals, 1881-82.		Regular estimate, 1882-83.	Actuals for six months, 1882-82.	Explanatory Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		CIVIL AND SESSIONS COURTS—*continued.*											
		Travelling expenses.											
		Travelling expenses and allowances ...		20,000		20,000		20,000		17,455		9,739	
		Postage Charges.											
		Purchase of service postage stamps ...		26,300		26,300		12,400		10,330		9,244	Increased with reference to High Court's Circular No. 9, dated 20th May 1882, requiring that postage on court processes is to be borne by Government, instead of being recovered from the parties concerned.
		Charges for the service of Judicial Processes.											
222	224	Nazirs	1,17,060		1,17,060		1,15,750		1,09,868			55,093	Increase sanctioned for Pubna and Nowada, and annual increments.
5,813	5,927	Peons	5,01,320		5,01,320		4,91,050		4,67,254			2,37,926	According to local estimates. Some peons have been transferred from Small Cause Courts and there is an increase in the number of Moonsiffs as also promotion of peons to the higher grade after approved service.
		Extra peons	17,260		12,000		10,000		9,166			5,644	
			.....		.....		.....		49			.....	
		Contingencies											
		Travelling allowance	360		360		430		202			98	
		Service postage stamps	.....		.....		.....		.....			.....	
				6,36,000		6,36,740		6,17,230		5,86,539		2,98,761	
				37,53,400		37,60,140		36,02,175		34,43,355			
		Deduct—probable savings ...		1,23,400		1,23,400		1,13,975		.....			
		Total Civil and Sessions Courts ...		36,30,000		36,36,740		34,88,200		34,43,355	35,40,000	17,85,843	
		COURTS OF SMALL CAUSES.											
		PRESIDENCY COURT.											
		Salaries.											
1	1	First Judge	30,000		30,000		30,000		59,801			38,700	
3	3	Second, Third and Fourth Judges	47,400		47,400		47,400						
1	1	Clerk of the Court (Officiating Fifth Judge) ...	12,000		12,000		12,000		18,000			9,000	
1	1	Deputy Clerk of the Court	6,000		6,000		6,000						
				95,400		95,400		95,400		77,301		47,700	
		Establishment.											
59	59	Clerks and cashiers ...	38,064		38,064		38,064		41,202			21,611	Increase to pay of peons under Resolution Government of Bengal, Financial Department, dated 11th October 1882.
42	42	Servants	3,564		3,564		3,180						
4	4	Interpreters and translators	6,000		6,000		6,000		6,075			2,824	
52	52	Bailiffs, criers, and others	22,384		22,384		23,459		21,945			11,501	A new head bailiff appointed on minimum pay, partly absorbed by increments.
				70,012		70,012		70,703		69,222		35,336	
		Contingencies.											
		Petty construction and repairs ...	.....		.....		.....		.....			.....	
		Service postage stamps	400		400		.....		5			115	Postage on Court processes to be borne by Government instead of the parties concerned. See High Court's circular No. 9, dated 20th May 1882.
		Office expenses and miscellaneous ...	2,400		2,400		1,600		1,138			711	For purchase of furniture that now in use being in very bad condition and also insufficient.
				2,800		2,800		1,600		1,143			
				1,68,212		1,63,212		1,67,703		1,48,166		826	
		Deduct—Probable savings ...		212		212		5,703		.....		.....	None of the Judges are on leave at present, and the expenditure is keeping pace with the estimate.
		Total Presidency Court ...		1,68,000		1,63,000		1,62,000		1,48,166		83,862	

GRANT 19.—LAW AND JUSTICE—*continued.*

Numbers 1882-83.	Numbers 1883-84.	Details.	Budget estimate, 1883-84.		Sanctioned grant, 1883-84.		Budget estimate, 1882-83.		Actuals, 1881-82.		Regular estimate, 1882-83.	Actuals for six months, 1882-83.	Explanatory Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		MOFUSSIL COURTS.											
		Salary.											
1	1	Judge		18,000		18,000		18,000		18,000		9,000	
		Establishment.											
90	91	Clerks and cashiers ...	53,140		53,140		53,222		61,449			31,834	An additional clerk for Hooghly sanctioned in letter from Government of Bengal, No. 1162J, dated 21st October 1882, and biennial increments against which some vacancies have been filled up on minimum pay.
88	88	Bailiffs	5,832		5,832		5,678						There was a transposition in the figures for the Bongong Court this year.
54	54	Servants	2,868		2,868		3,024						
1	1	Sale ameen	170		170		170		218			84	
				62,010		62,010		62,094		61,667		31,918	
		Process-service Charges.											
3	3	Nazirs	1,920		1,920		1,920		1,920			840	
462	441	Peons	33,230		33,230		34,662		32,550			16,568	Peons transferred to Moonsifs' Courts in Backergunge and Patna under orders of District Judges.
		Extra peons	720		720		1,340		1,143			273	
				35,870		35,870		37,922		35,613		17,681	
		Contingencies.											
		Remuneration to copyists	3,100		3,100		2,986		1,935			1,121	
		Office and house-rent	3,080		3,080		3,142		4,400			1,570	Rent for Bongong Court not required.
		Value of stores supplied	.....		.....		.....		45			.....	
		Petty construction and repairs... ...	.. ...		.....		10		394			.....	Provision included under Civil and Sessions Courts, the district allotments being at the disposal of the Judges for distribution.
		Office expenses and miscellaneous ...	880		880		770		2,057			818	
				7,060		7,060		6,908		8,831		3,509	
		Travelling Expenses.											
		Travelling expenses and allowances ...		1,300		1,300		1,325		1,265		671	
		Postage Charges.											
		Purchase of service postage stamps ...		900		900		230		133		149	Postage on court processes to be borne by Government instead of being recovered from the parties concerned. See High Courts Circular No. 9, dated 20th May 1882.
		Total Mofussil Courts ...		1,25,140		1,25,140		1,26,479		1,25,509		62,928	
		Deduct—Probable savings ...		140		140		2,479		.....		.....	The expenditure is keeping pace with the estimate.
				1,25,000		1,25,000		1,24,000		1,25,509		62,928	
		Total Courts of Small Causes ...		2,93,000		2,93,000		2,86,000		2,73,675	2,90,000	1,46,790	
		CRIMINAL COURTS.											
		Salaries.											
...	...	Moiety of the salaries of Collectors, Magistrates, and others, as particularised under Grant 4, "Collectors," &c., Establishments, page 207 ...	13,32,500		13,28,500		13,32,500		13,15,490			6,42,414	
3	3	Cantonment Joint-Magistrates	32,400		32,400		32,400		30,998			16,181	
1	1	Assistant to the Superintendent, Tributary Mehals, Cuttack... ...	4,800		4,800		4,800		5,182			2,400	
				13,69,700		13,65,700		13,69,700		13,51,670		6,60,995	
		Establishment.											
1,214	1,282	Clerks	3,52,230		3,52,230		3,41,980		3,59,154			1,84,497	Establishment for the new district of Khulna. Additional establishment chiefly for Deputy Magistrates, and biennial increments of the vernacular departments of Magistrates and Deputy Magistrates.
847	867	Servants	36,240		36,240		35,290						
		Honorary Magistrates' establishment, &c. ...	4,550		4,550		4,500		3,619			1,659	
		Temporary establishment	180		180		180		176			42	
				3,93,200		3,93,200		3,81,950		3,62,949		1,86,198	

GRANT 19.—LAW AND JUSTICE—*concluded.*

DETAILS.	Budget estimate, 1883-84.		Sanctioned grant, 1883-84.		Budget estimate, 1882-83.		Actuals, 1881-82.		Regular estimate, 1882-83.	Actuals for six months, 1882-83.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
CRIMINAL COURTS—*continued.*											
Contingencies.											
Remuneration to copyists	23,590		23,590		22,450		21,117			12,277	Increased by local officers with reference to the payments of the present year.
House allowance	1,900		1,900		1,830		2,669			1,466	
Office and ground-rent	4,140		4,140		4,120		3,767			1,976	
Petty construction and repairs	10,625		10,625		9,600		8,253			3,454	According to the allotments fixed in Government circular No. 3J, dated 6th January 1881, but some officers represent that the amount is insufficient to meet requirements.
Diet money to witnesses	20,000		20,000		20,000		16,869			10,617	
Service telegram	1,330		1,200		1,184		1,025			386	
Section-writing	1,580		800		1,640		222			35	
Purchase of tents and furniture ...	8,670		8,670		7,263		3,545			2,988	A special provision for Khulna, and fluctuations in various districts.
Purchase of books and publications ...	695		400		456		257			48	
Value of stores	.....		.....		.....		153			80	
Contract contingencies	35,320		40,000		34,457		43,142			19,797	
Other miscellaneous charges	.....		.....		.....		.....			916	
		1,07,850		1,11,325		1,03,060		1,01,019		54,040	
Charges for the Service of Criminal processes.											
NUMBERS. 1882-83. / 1883-84.											
1,206 / 1,242 Peons	1,01,290		90,000		98,394		82,724			43,111	According to local estimates.
... / ... Extra peons	6,895		6,895		4,496		6,364			4,323	
Travelling allowance	155		155		140		1,243			.....	
Contingencies	.....		.....		.....		112			34	
		1,08,340		97,050		1,03,030		90,443		47,468	Increased estimates of local officers admitted with reference to the expenditure of the past year.
Travelling Expenses.											
Travelling and tentage allowances ...		69,270		69,270		62,000		69,733		26,377	
Postage Charges.											
Purchase of service postage stamps ...		18,280		18,280		17,150		15,938		8,052	A slight increase with reference to High Court's circular No. 9, dated 20th May 1882.
		20,66,640		20,54,825		20,36,890		19,91,752		.....	
Deduct—Probable savings ...		20,140		20,140		18,890		.....		.....	
Total Criminal Courts ...		20,46,500		20,34,685		20,18,000		19,91,752	20,30,000	9,83,130	
PROVINCIAL.											
PLEADERSHIP EXAMINATION CHARGES.											
Fees, &c., for examining candidates for Pleaderships and Muktarship ...		7,000		7,000		7,000	5,887			11,098	
Contingencies for conducting examination							919			118	
Total Pleadership Examination Charges		7,000		7,000		7,000		6,806	11,200	11,126	
SUB-DIVISIONAL ESTABLISHMENTS.											
Salaries of Sub-Deputy Magistrates and Collectors		73,950		73,950		54,600		60,608		30,523	According to the scale sanctioned in letter from Government of Bengal, No. 3168A, dated 25th July 1882.
Establishment.											
Canoongoes and Surveyors	22,650		22,650		22,650		22,039			11,168	
Chainmen and Measurers	12,210		12,210		12,210		10,291			4,461	
Temporary Establishment	.....		.....		.....		225			.....	
Contingent Charges.											
Office and ground rent	.....		.....		250		.....			50	
Travelling allowances	6,890		6,890		6,290		6,057			2,358	Special boat allowance for the Dacca and Chittagong Divisions, Jessore, Khulna, and 24-Pergunnahs, sanctioned in letter from Government of India, Department of Finance and Commerce, No. 3044, dated 9th August 1882.
Service postage stamps	.....		.....		.....		1			.....	
		41,750		41,750		41,400		38,613		18,037	
Total Sub-Divisional Establishments		1,15,700		1,15,700		96,000		99,221	1,00,000	48,560	
RENTS, RATES, AND TAXES.											
Office rent	.....		.....		1,900		1,881		.....	.....	Taken under Law Officers.
Total Rents, Rates, &c. ...		.....		.....		1,900		1,881	.....	.....	

C. F. G.—Reg. No. 13803C—86—10-2-83.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 7TH FEBRUARY 1883.

RESOLUTION.

READ—

Endorsement No 2169C, dated the 19th January 1883, from the Accountant-General, submitting the estimates of receipts and expenditure under Law and Justice for 1883-84.

RECEIPTS.

The estimates of the Jail Department subordinate to Law and Justice have been reviewed in a separate Resolution. The estimates now submitted comprise the receipts and expenditure under Law and Justice Proper.

2. The total receipts for 1883-84 have been estimated at Rs. 8,75,000 against Rs. 9,06,000, the sanctioned estimate for the current year. The decrease is attributed, to a certain extent, to the more extended use of court-fees stamps. An increase of revenue from this source has been provided in the Stamp Budget, the local estimate amounting to Rs. 86,70,000 against Rs. 83,34,000 for 1882-83. The Accountant-General's figures under Law and Justice will stand.

EXPENDITURE.

3. The following table compares the Accountant-General's estimated expenditure for 1883-84 with the sanctioned grant for the current year :—

	Estimate, 1883-84.	Sanctioned grant, 1882-83.
	Rs.	Rs.
High Court Judges	6,10,000	6 34,000
Ditto Appellate Branch ...	2,82,000	2,82,000
Ditto Original Branch	1,94,000	1,90,000
Law Officers	2,81,000	2,75,000
Coroner's Court	12,800	12,900
Justices of the Peace	65,000	55,000
Civil and Sessions Courts	36,30,000	34,88 200
Courts of Small Causes	2,93,000	2.86,000
Criminal Courts	20,46,500	20,18,000
Pleadership Examination charges ...	7,000	7,000
Sub-divisional establishments	1,15,700	96,000
Rents, rates, and taxes	.....	1,900
Addition for the new district of Khoolna ...	.....	32,000
Total ...	75,37,000	73,78,000

4. *High Court Judges.*—The estimate for the current year provided for two extra Judges for four months; no such provision is necessary for next year. The Accountant-General's figure for 1883-84 will stand.

5. *High Court Original Branch.*—The total expenditure under this head is estimated at Rs. 1,99,257 against the sanctioned grant of Rs. 1,98,076 for the current year. The increase is due to annual increments and to increase to pay of peons sanctioned in Resolution of this Government dated the 11th October 1882. From the total estimate for 1883-84 a sum of Rs. 5,257 only has been deducted as probable savings, against a deduction of Rs. 8,076 from the estimate for 1882-83. The actual expenditure during the first six months of the current year was Rs. 1,04,183. The Accountant-General's estimate for next year will stand.

6 *Law Officers.*—This was the only head under Law and Justice reserved as Imperial in the Financial Contract of 1877, and it has been made Provincial in the new contract. The total expenditure for next year is estimated at Rs. 2,89,000 against Rs. 2,85,000 for 1882-83. The sub-head "Fees to pleaders

in pauper suits" has been transferred to this head from "Stamps," and a provision of Rs. 1,900 is made in the estimate for office and house rent. From the total estimate a sum of Rs. 8,000 has been deducted as the amount to be recovered from Wards' estates on account of the Legal Remembrancer's establishment, against Rs. 10,000 estimated for the current year. The total provincial expenditure for 1883-84 amounts to Rs. 2,81,000 against Rs. 2,75,000 for 1882-83.

Justices of the Peace.—The estimate under this head for the current year was Rs. 57,178, from which was deducted a sum of Rs. 2,178 as probable savings. The actual expenditure in 1881-82 amounted to Rs. 56,524, and during the first six months of the current year, Rs. 29,384. The estimate for next year includes a provision of Rs. 7,800 for office and ground rent of police courts which are now located in the Town Hall. The Accountant-General's figure for 1883-84 is accepted.

8. *Civil and Sessions Courts.*—The Accountant-General's estimate under this head shows an increase of Rs. 1,41,800 on the sanctioned grant for the current year. The increase is for the most part due to the revision of the Subordinate Judicial Service sanctioned in Resolution of the Government of India, Home Department, No. 68—2024-35, dated the 15th December 1881. Some increase has also been provided for the employment of comparing clerks, in accordance with circular from this Government, No. 32J, dated the 29th June 1882, and for postage charges on courts' processes, which, under the High Court's circular No. 9, dated the 20th May 1882, are now to be borne by Government instead of being recovered from the parties concerned. In accordance with the Resolution of the Home Department cited above, the Accountant-General has provided for the pay of five additional Subordinate Judges; but no provision has been made for another additional Subordinate Judge, on Rs. 600 per mensem, sanctioned for the new district of Khoolna, nor for the personal allowance of Rs. 100 per mensem of the four Subordinate Judges now in the grade of Rs. 600 and getting Rs. 100 extra each, as they were before the revision in the Rs. 700 grade. A sum of Rs. 12,000 should accordingly be added to the estimate, and the provision for "Subordinate Judges" should be raised from Rs. 4,15,200 to Rs. 4,27,200. On the other hand, the Accountant-General's estimate of Rs. 17,260 for extra peons under the sub-head "Charges for the service of judicial processes," is reduced to Rs. 12,000, the actuals of 1881-82 having been Rs. 9,166, and of the first six months of the current year Rs. 5,644.

9. *Courts of Small Causes.*—The increase in the estimate under this head on the sanctioned grant for the current year is chiefly due to a sum of Rs. 212 only being deducted as probable savings, against a deduction of Rs. 5,703 from the estimate for 1882-83. As none of the Judges are on leave at present, the Accountant-General's figures will stand.

10. *Criminal Courts.*—Under this head a sum of Rs. 13,32,500 is entered as the moiety of the salaries of Collectors, Magistrates, and others, the other moiety being provided for in the Land Revenue Budget. As in the Resolution on that Budget, dated the 2nd February 1882, the Lieutenant-Governor passed Rs. 26,57,000 only as the salaries of Collectors, Magistrates, &c., a moiety of this amount, or Rs. 13,28,500, only will be entered in the present Budget. The Accountant-General's estimates under the sub-heads "Service telegrams," "Section-writing," and "Purchase of books and publications," are also susceptible of reduction with reference to the actuals of the past and present years. The estimates are accordingly reduced from Rs. 1,330, Rs. 1,580, and Rs. 695 respectively to Rs. 1,200, Rs. 800, and Rs. 400. On the other hand, the provision of Rs. 35,320 made for contract contingencies appears to be insufficient, the actuals of 1881-82 having amounted to Rs. 43,142, and during the first six months of the current year to Rs. 19,797. The estimate is raised to Rs. 40,000. Under the sub-head "Charges for the service of criminal processes" the Accountant-General has made a provision of Rs. 1,01,290 for peons, against Rs. 98,394, the sanctioned grant for the current year. The actuals of 1881-82 were Rs 82,724. The estimate is reduced to Rs. 90,000. In other respects the Accountant-General's estimate is accepted, and the total grant under this head will then amount to Rs. 20,34,685.

11. *Sub-divisional Establishments.*—The estimate under this head has been framed with reference to the scale sanctioned in Resolution of this Government, No. 3168A, dated the 25th July 1882, and will stand.

12. The Accountant-General's estimates under the remaining heads and sub-heads are accepted, and the total grant will then stand thus :—

				Rs.
High Court Judges	...	...	...	6,10,000
Ditto Appellete Branch	...	...	...	2,82,000
Ditto Original Branch	...	...	...	1,94,000
Law officers	...	...	...	2,81,000
Coroner's Court	...	...	...	12,800
Justices of the Peace	...	...	...	65,000
Civil and Sessions Courts	...	...	...	36,36,740
Courts of Small Causes	...	...	...	2,93,000
Criminal Courts	...	...	...	20,34,685
Pleadership examination charges	...	...	...	7,000
Sub-divisional establishment	...	...	...	1,15,700
Rents, rates, and taxes	...	...	...	.....
				75,31,925
	Add for rounding		...	75
		Total	...	75,32,000

ORDER.—Ordered that a copy of the above Resolution, with a copy of the estimates, be forwarded to the Accountant-General and to the Judicial Department of this office for information.

By order of the Lieutenant-Governor of Bengal,

COLMAN MACAULAY,

Secretary to the Government of Bengal.

Nos. 448-449.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

E. N. BAKER,

Offg. Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 7th February 1883.

H. P.—Reg. No. 13801C—86—10-2-83.

JAIL ESTIMATES, 1883-84.

No. 2091C, dated Calcutta, the 2nd January 1883.

Memo. by A. C. TUPP, ESQ., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department, together with copy of the explanatory letter from the Inspector-General of Jails, No. 10154, dated 8th December 1882.

GOVERNMENT OF BENGAL—*Provincial.*

XIV - LAW AND JUSTICE.

JAILS.

Receipts.

	Local estimate, 1883-84.	Accountant-General's estimate, 1883-84.	Sanctioned estimate, 1883-84.	Sanctioned estimate, 1882-83.	Actuals, 1881-82.	Regular estimate, 1882-83.	Actual for six months, 1882-83.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Sale proceeds of jail manufactures	12,42,800	9,27,200	9,27,200	8,00,000	8,04,077	8,00,000	2,05,347	The original estimate of the Inspector-General includes receipts for goods to be supplied to other jails and departments of Government coming under "Law and Justice," but as such receipts cannot be credited in the accounts with reference to the orders of the Comptroller-General, he has furnished revised figures, omitting such items, to which have been added the receipts for the Reformatory Schools at Alipore and Hazaree-bagh.
Hire of Convicts.								
Receipts on account of convict labour.	.....	2,800	2,800	.....	3,314	3,0 0	18	Entered with reference to the receipts of the past two years.
Miscellaneous	.....	5,000	5,000	4,000	3,792	5,000	2,972	A slight increase, as sundry miscellaneous items hitherto taken under XXIV. "Miscellaneous," are now credited to this head.
Total ...	12,42,800	9,35,000	9,35,000	8,04,000	8,11,183	8,08,000	2,08,337	

Net increase in 1883-84, Rs. 1,31,000.

GRANT 19.—LAW AND JUSTICE—JAILS.

Expenditure.

	BUDGET ESTIMATE.		Increase.	Decrease.	Sanctioned grant, 1883-84.	Actuals, 1881-82.	Regular estimate, 1882-83.	Actuals for six months, 1882-83.	EXPLANATORY REMARKS.
	1883-84.	1882-83.							
	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Inspection and General Superintendence ...	60,400	71,428	.....	11,028	60,400	61,508	62,000	26,576	
Presidency Jail	81,900	67,200	14,700	.....	81,900	56,429	73,000	33,033	
Central Jails	3,54,800	3,37,300	17,500	.....	3,55,500	2,61,334	3,05,000	1,43,428	
District Jails	4,67,800	4,82,300	.....	14,500	4,67,800	3,97,390	4,22,000	1,97,931	
Lock-ups or Subsidiary Jails	1,11,000	1,11,000	.....	.....	1,11,000	94,752	98,000	45,288	
School of Industry or Reformatory School...	34,000	22,294	11,706	.....	34,000	17,930	26,000	11,261	
Jail manufactures	8,37,100	9,00,000	.....	62,900	8,37,100	7,09,574	7,60,000	3,65,344	
Total ...	19,47,000	19,91,522	43,906	88,428	19,47,700	.....	.....	.....	
Deduct for rounding ...	.....	522	.....	.....	.....	.....	.....	.....	
Add ...	.....	.....	.....	.....	300	.....	.....	.....	
Total ...	19,47,000	19,91,000	.....	.....	19,48,000	15,98,917	17,46,000	8,22,861	

Net decrease in 1883-84, Rs 44,522.

GRANT 19.—LAW AND JUSTICE—JAILS—*continued.*

Numbers 1882-83.	Numbers 1883-84.	Details.	Local estimate, 1883-84.		Accountant-General's estimate, 1883-84.		Sanctioned grant, 1883-84.		Sanctioned estimate, 1882-83.		Actuals, 1881-82.	Regular estimate, 1882-83.	Actuals for six months, 1882-83.	Explanatory Remarks.
		INSPECTION AND GENERAL SUPERINTENDENCE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Salaries.												
1	1	Inspector-General	24,000		24,000		24,000		24,000		24,000		8,797	
3	3	Assistant Superintendents of Jails	11,400		.....		.....		11,400		2,799		.....	Transferred to the head of Central Jails under which the expenditure is being adjusted, as the officers are now doing duty in those jails.
1	1	Personal Assistant to Inspector-General ...	4,240		4,240		4,240		4,000		3,911		1,960	Annual increment.
				39,640		28,240		28,240		39,400	30,710		10,757	
		Establishment.												
24	24	Clerks	13,160		13,160		13,160		12,912		13,309		6,178	Annual increments, and increase to pay of peons under Resolution of Government of Bengal, Financial Department, dated 11th October 1882. The services of a sweeper have been dispensed with on removal of the office to Writers' Buildings.
7	6	Servants ...												
				13,160		13,160		13,160		12,912	13,309		6,178	
		Contingent Charges.												
		Office expenses and miscellaneous	2,300		2,300		2,300		2,250		2,111		1,881	Office furniture required.
		Value of stores	.....		.....		.....		.....		177		.....	
				2,300		2,300		2,300		2,250	2,288		1,881	
		Travelling Expenses.												
		Travelling allowances... ...		3,200		3,200		3,200		3,200	3,453		1,388	
		Postage Charges.												
		Service postage stamps ...		1,500		1,300		1,300		1,500	1,164		529	Reduced with reference to the expenditure of the past two years.
		Jail Manufacture Department.												
		Superintendent	9,000		9,000		9,000		9,000		9,000		4,500	
		Manager of the Jail Depôt ...	1,880		1,880		1,880		1,830		604		1,003	Annual increments.
		Establishment for Jail Depôt	342		342		342		336		980		340	
		Travelling expenses	1,000		1,000		1,000		1,000					
				12,222		12,222		12,222		12,166	10,584		5,843	
						60,422		60,422						
		Deduct for rounding				22		22						
		Total Inspection and General Superintendence		72,022		60,400		60,400		71,428	61,508	62,000	26,576	
		PRESIDENCY JAIL.												
		Salaries.												
1	1	Superintendent		12,600		12,600		12,600		6,000	5,735		5,412	Post hitherto held by the Senior Resident Surgeon, General Hospital, a moiety of whose salary was provided in the budget estimate of the Medical Department. An independent officer has now been appointed on a salary of Rs. 900 per month, with Rs. 150 for house allowance. See letter from Government of Bengal, No. 542J, dated 22nd May 1882.
		Establishment.												
7	7	Fixed executive staff, including Jailors	10,764		10,764		10,764		10,252		9,164		4,643	Pay of Deputy Superintendent increased under sanction of Secretary of State. See No. 845, dated 5th May 1882, from Government of India, Department of Finance, and annual increments to the Jailor and Deputy and Assistant jailors.
1	1	Civil Hospital Assistant ...	600		600		600		600		560		300	
18	18	Fixed warder staff, including turnkeys...	7,344		7,344		7,344		7,344		8,010			
...	55	Fixed reserve warder staff ...	7,776		7,776		7,776		.....		.....		4,988	Scheme sanctioned in letter from Government of Bengal, No. 884, dated 31st March 1882.
6	6	Servants ...	480		480		480		480		480		240	
				26,964		26,964		26,964		18,676	18,214		10,171	

GRANT 19.—LAW AND JUSTICE—JAILS.—*continued.*

Numbers. 1882-83.	Numbers. 1883-84.	Details.	Local estimate, 1883-84.		Accountant-General's estimate, 1883-84.		Sanctioned grant, 1883-84.		Sanctioned estimate, 1882-83.		Actuals, 1881-82.	Regular estimate, 1882-83.	Actuals for six months, 1882-83.	Explanatory Remarks.
		PRESIDENCY JAIL—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Contingent Charges.												
		Rations	30,000		30,000		30,000		30,000		23,077		12,706	The Inspector-General estimates for an increase of 315 in the number of prisoners.
		Hospital charges	4,000		4,000		4,000		4,000		3,029		1,109	
		Clothing and bedding	1,000		1,000		1,000		500		977		459	To provide woollen clothing for the European prisoners.
		Petty construction and repairs	1,100		1,100		1,100		1,100		623		556	Better accommodation required for the jail subordinates.
		Moving prisoners	500		300		500		500		219		7	Reduced with reference to the expenditure of the past and present year.
		Cost of medical stores ...	200		200		200		200		375		.....	
		Ammunition for reserve warder guards	.....		700		700		.....		.....		.....	A new expenditure connected with the substitution of warders for police constables.
		Office expenses and miscellaneous	4,920		4,876		4,876		6,064		4,047		2,505	There was a special provision this year for new padlocks.
		Travelling allowances... ...	100		100		100		100		96		76	
				41,820		42,276		42,276		42,464	32,443		17,418	
		Postage Charges.												
		Service Postage Stamps ...		60		60		60		60	37		32	
		Total Presidency Jail ...		81,444		81,900		81,900		67,200	56,429	73,000	33,033	
		CENTRAL JAILS.												
		Salaries.												
9	10	Superintendents and medical officers ...	62,250		62,250		62,250		60,200		62,214		36,397	Annual increment to the Superintendent of the Bhagulpore Jail, and provision for the allowance drawn by the Civil Surgeon for the Hazareebagh Jail. Transferred from the head of "Inspection and general superintendence," the officers being now attached to Central Jails.
...	3	Assistant Superintendents ...	.....		11,400		11,400		.....		.....		.....	
				62,250		73,650		73,650		60,200	62,214		36,397	
		Establishment.												
38	39	Fixed executive staff, including jailors ...	55,975		55,975		55,975		52,161		35,221		16,517	An additional warder for the Buxar Jail sanctioned in letter from Government of Bengal, No. 626, dated 2nd May 1882, and increments of pay to Deputy Superintendents, Jailors, Deputy and Assistant Jailors.
9	9	Civil hospital assistants ...	3,360		3,360		3,360		3,480		2,463		896	Hospital Assistants of lower grade attached to the Rajshahye and Russa Female Jails.
	7	Apothecaries and compounders ..	1,104		1,104		1,104		1,104		770		478	
214	193	Fixed warder staff, including turnkeys ...	21,156		21,156		21,156		23,088		19,220		10,253	Re-arrangement of establishments according to the scale fixed for each jail in the Jail Code, paragraph 16.
...	94	Fixed reserve warder staff ...	9,036		9,036		9,036		.....		.....			Scheme sanctioned in letter from Government, Bengal, No. 884P, dated 31st March 1882.
60	70	Apprentice warders	5,040		5,040		5,040		4,320		4,824		2,361	Ten apprentices for the Midnapore Jail in place of five warders dispensed with.
50	20	Servants ...	1,392		1,392		1,392		1,392		753		432	
		Extra and temporary establishments ...	1,584		1,584		1,584		1,828		2,192		956	Extra warders not required for the Bhagulpore Jail consequent on the introduction of the reserve warder guards, against which there is a slight increase for the Midnapore jail to guard the prisoners employed under the Public Works Department in the laterite quarries.
				98,647		98,647		98,647		87,373	65,443		31,893	
						1,72,297		1,72,297		1,47,573				
		Deduct probable savings ...		.....		3,497		3,497		7,573				
						1,68,800		1,68,800		1,40,000	1,27,657		68,290	NOTE.—The Inspector-General retains the Hazareebagh Jail under this head; all the establishments being entertained according to the scale prescribed for Central Jails in the Jail Code, but the expenditure is being adjusted in the accounts under District Jails, no orders having reached this office raising the jail to the status of a central jail.

GRANT 19.—LAW AND JUSTICE.—JAILS—*continued.*

DETAILS.	Local estimate, 1883-84.		Accountant-General's estimate, 1883-84.		Sanctioned grant, 1883-84.		Sanctioned estimate, 1882-83.		Actuals, 1881-82.	Regular estimate, 1882-83.	Actuals for six months, 1882-83.	EXPLANATORY REMARKS.
CENTRAL JAIL—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Contingent Charges.												
Purchase of reserve store of grain	.....		.....		.....		.....		145		.....	
Rations	1,43,400		1,43,000		1,43,000		1,50,000		97,042		55,345	Based on an estimate of 7,150 prisoners, which gives an average of Rs. 20 per head.
Hospital charges	16,700		16,000		16,700		16,000		15,316		7,463	
Clothing and bedding ...	500		500		500		500		262		315	
Petty construction and repairs	5,900		5,900		5,000		5,000		2,563		2,589	Increase required for new quarters and petty repair of houses of the jail officials at Dacca, and repairs to kutcha sleeping sheds in the Rajshahye jail.
Moving prisoners	4,000		3,750		3,750		3,750		2,969		1,224	
Cost of medical stores ...	1,000		1,000		1,000		1,000		1,832		66	
Cost of Mint stores	.....		.....		.....		.....		350		.....	
Office and ground rent ...											384	Chiefly for uniforms for the reserve warder guards.
Office expenses and miscellaneous	13,870		13,800		13,800		13,000		10,843		6,668	
Value of mathematical instruments	.....		.....		.....		.....		50		.....	
Travelling allowance ...	1,050		1,050		1,050		1,150		1,439		577	
Purchase of breech-loading rifles for reserve guards, and new padlocks to replace old ones	.....		.....		.....		5,900		.....		.....	
		1,86,420		1,85,000		1,85,700		1,96,300	1,32,811		74,631	
Postage Charges.												
Service postage stamps ...		1,160		1,000		1,000		1,000	866		507	
Total Central Jails ...		3,48,477		3,54,800		3,55,500		3,37,300	2,61,334	3,05,000	1,43,428	
DISTRICT JAILS.												
NUMBERS. 1882-83. / 1883-84.												
Salaries.												
37 / 38 Superintendents		40,800		40,800		40,800		38,100	42,052		21,509	An officer for the new jail at Khoolna, and full provision for pay of the Assistant Surgeon attached to the Baraset Jail, the allowance for the dispensary (transferred to the municipality) having hitherto been included in the Medical Budget.
Establishment.												
74 / 76 Fixed executive staff, including jailors	69,276		69,276		69,276		66,127		69,513		35,240	For the new jail at Khoolna, and annual increments.
37 / 38 Civil hospital Assistants ... Apothecaries and compounders...	12,000		12,000		12,000		11,640		12,822		5,846	For the new jail at Khoolna.
725 / 714 Fixed warder staff, including turnkeys ...	70,970		70,970		70,970		71,977		72,400		36,459	Includes the staff for the new jail at Khoolna sanctioned in letter from Government, Bengal, No. 1576P, dated 7th August 1882. Increase of the warder guards in the Moorshedabad and Bankoora Jails against decrease in Noakholly, Shahabad, Sarun, Monghyr, Purneah, Tipperah, and Cuttack Jails, with reference to the scale prescribed in rule 15 of the new Jail Code.
... / 245 Fixed reserve warder staff ...	24,720		24,720		24,720		.....		.....		.....	Scheme sanctioned in letter from Government, Bengal, No. 1136P, dated 28th April 1882.
... / ... Extra and temporary establishments	4,680		4,680	1,81,646	4,680		7,406		7,074		2,529	Completion of new jails under construction, and consequent removal of the guards employed for prisoners working under the Public Works Department.
		1,81,646				1,81,646		1,57,150	1,61,809		80,074	
		2,22,446		2,22,446		2,22,446		1,95,250				
Deduct probable savings ...		.....		4,446		4,446		3,490				
				2,18,000		2,18,000		1,91,760	2,03,861		1,01,583	
Contingent Charges.												
Purchase of reserve store of grain	.....		.....	.....	1,67,970		2,00,000	.....	97		.....	
Rations	1,78,780		1,67,970						1,25,884		65,610	Based on an estimate of 7,635 prisoners, at Rs. 22 per head. As the weak and sickly prisoners will be retained in the district jails, the cost of diet will be somewhat higher than in the central jails.
Hospital charges	18,180		18,000		18,000		18,500		15,287		7,745	A slight decrease with reference to transfer of prisoners to central jails.
Clothing and bedding	1,000		1,000		1,000		1,000		993		331	
Petty construction and repairs	15,850		15,850		15,850		10,800		12,028		4,864	Increase required for the erection of temporary huts, &c., for the new jail at Khoolna, and for making better provision in some jails for the accommodation of jail subordinates.

GRANT 19,—LAW AND JUSTICE—JAILS—*continued.*

DETAILS.	Local estimate, 1883-84.		Accountant-General's estimate, 1883-84.		Sanctioned grant, 1883-84.		Sanctioned estimate, 1882-83.		Actuals, 1881-82.	Regular estimate, 1882-83.	Actuals for six months, 1882-83.	EXPLANATORY REMARKS.
DISTRICT JAILS—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Contingent Charges—contd.												
Moving prisoners	11,015		9,600		9,600		9,600		6,620		3,430	A larger amount is said to be necessary owing to the frequent transfer of prisoners to central jails; but looking to the expenditure of the past two years, the present grant seems ample.
Cost of medical stores	5,000		5,000		5,000		5,000		3,626		17	
Office and ground rent ...	28,960		28,940		28,940		27,440		1,716		473	
Do. expenses and miscellaneous									23,780		12,438	To provide uniforms for the warders of the reserve guards.
Travelling allowances ...	1,840		1,840		1,840		1,400		1,444		673	For way expenses of warders sent from district to subsidiary jails and *vice versa*.
Cost of land	.....		.....		.....		5,600		367		.....	
Purchase of breech-loading rifles for reserve guards and new padlocks to replace old ones	.....		.....		.....		9,600		.....		.....	
		2,60,625		2,48,200		2,48,200		2,88,940	1,91,842		95,581	
Postage Charges.												
Service postage stamps ...		1,855		1,600		1,600		1,600	1,687		767	
Total District Jails ...		4,84,926		4,67,800		4,67,800		4,82,300	3,97,390	4,22,000	1,97,931	
SUBSIDIARY JAILS.												
NUMBERS. 1882-83. / 1883-84.												
Establishment.												
58 / 82 Civil Hospital Assistants ...	32,880		32,880		32,880		28,740		24,801		9,689	According to the statement furnished by the Surgeon-General, Medical Department.
407 / 412 Warder establishment	37,920		37,920		37,920		37,464		37,297		18,643	
4 / 4 Servants ...	204		204		204		204		434		246	Increase for the Subsidiary Jail at the new subdivision of Nitrokona in Mymensing.
Extra and temporary establishment	2,544		2,544		2,544		2,750		3,341		1,522	
		73,548		73,548		73,548		69,158	65,873		30,100	
Contingent charges.												
Rations	21,840		18,000		18,000		22,300		13,443		7,875	Looking to the expenditure of the past two years, and the present low prices of food-grains, the Inspector-General's figures seem too high, a smaller number of prisoners having been estimated for.
Hospital charges	750		400		400		670		197		112	Reduced with reference to expenditure of the past two years.
Clothing and bedding	335		300		300		300		52		2	
Petty construction and repairs	7,100		6,300		6,300		6,300		4,158		2,146	The buildings are stated to be of a very temporary nature, and requiring constant repairs, but the expenditure of the past two years shows that the present grant will suffice.
Moving prisoners	4,442		4,000		4,000		3,500		3,353		1,221	
Office and ground rent ...									213		82	An increase is stated to be necessary, as prisoners will be transferred to district jails within 14 days of their conviction.
Do. expenses and miscellaneous	6,796		6,602		6,602		6,672		5,702		2,970	
Travelling allowances ...									139		119	
Diet of prisoners in Calcutta lock-up	2,000		1,500		1,500		1,500		1,405		646	
Conveyance for lock-up guards	50		50		50		50		.....		9	
Value of medical stores ...	400		200		200		400		183		.....	Reduced with reference to the charge of the past year.
		43,713		37,352		37,352		41,692	28,845		15,182	
Postage charge.												
Service postage stamps ...		152		100		100		150	34		6	
Total Subsidiary Jails ...		1,17,413		1,11,000		1,11,000		1,11,000	94,752	98,000	45,288	
SCHOOLS OF INDUSTRY OR REFORMATORY SCHOOLS.												
Establishment	16,518		16,518		16,518		9,064		8,132		5,536	
Rations	4,350		4,350		4,350		3,000		2,311		1,277	
Hospital charges	300		300		300		250		164		74	First provision for the new Reformatory School at Hazareebagh.
Clothing and bedding ...	800		800		800		300		42		.....	
Medical stores	.....		.....		.....		.....		29		.....	The estimate for the Alipore School has been separately sanctioned by Government in letter No. 2310T—F, dated 1st November 1882.
Purchase of raw materials and manufactory establishment	9,300		9,300		9,300		8,180		6,304		3,712	
Contingencies	1,680		1,622		1,622		1,000		518		560	
Petty construction and repairs	1,050		1,050		1,050		500		410		38	
Travelling allowances ...	20		20		20		.....		10		55	
Service postage stamps ...	40		40		40		.....		10		9	
Total school of industry ...		34,058		34,000		34,000		22,294	17,930	26,000	11,261	

GRANT 19.—LAW AND JUSTICE—JAILS—*concluded.*

DETAILS.	Local estimate, 1883-84.		Accountant-General's estimate, 1883-84.		Sanctioned grant, 1883-84.		Sanctioned estimate, 1882-83.		Actuals, 1881-82.	Regular estimate, 1882-83.	Actuals for six months, 1882-83.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
JAIL MANUFACTURES.												
Establishment	22,944		22,944		22,944		18,470		18,089		9,952	Additional establishment sanctioned for the Alipore, Rajshahye, Bhagulpore, Hazareebagh, and Buxar Jails.
Purchase of raw materials ...	9,09,700		7,89,700		7,89,700		8,00,000		5,66,840		3,49,452	The Inspector-General has submitted revised figures in reply to a reference pointing out that his estimate was greatly in excess of the expenditure during the past three years. His estimate has not been framed with reference to the Resolution of the Government of India, Home Department, No. 20, dated 22nd September 1882, regarding the restrictions to be observed in carrying on jail manufactures from next year, no orders on the subject having been received from the Government of Bengal.
Commission to sailors ...	4,000		4,000		4,000		4,000		6,745		2,720	
Cost of machinery	10,000		10,000		10,000		55,000		96,668		1,237	
Tools and plant	.....		.....		.....		12,000		8,256		213	Any expenditure that may be necessary will be met from the allotment for raw materials.
Petty construction and repairs	8,950		9,000		9,000		9,000		3,062		1,215	
Carriage of machinery ...	.....		.....		.....		.....		6,029		75	
Office and ground rent ...	.....		180		180		.....		90		97	For the jail depôt at Darjeeling. Sanctioned in letter from Government of Bengal, No. 1694P, dated 21st August 1882.
Miscellaneous	.....		1,276		1,276		1,530		3,765		383	
Total jail manufactures ...		9,55,594		8,37,100		8,37,100		9,00,000	7,09,574	7,60,000	3,65,344	

No. 10154IJ, dated Calcutta, the 8th December 1882.

From—A. S. LETHBRIDGE, ESQ., Inspector-General of Jails, Bengal,
To—The Accountant-General, Bengal.

I HAVE the honour to forward the enclosed statements of charges and receipts of this department for the year 1883-84, with such explanation as I think will account for the difference in the estimate between 1883-84 and that of the previous official year.

Inspection and General Supervision.

The increase of Rs. 240 to the pay of the Personal Assistant is due to an annual increment to that officer *from July* 1883. The increase of Rs. 248 under the head "Establishment, clerks, and servants," is similarly attributable to annual increments. An increase of Rs. 50 has been provided under the head of "Office contingencies" for the purchase of office furniture.

The increase of Rs. 56 under the head "Jail Manufacture Department" represents the annual increment to the pay of the manager and sircar attached to the Jail Depôt.

Presidency Jail.

	1882-83.	1883-84.	Increase.
	Rs.	Rs.	Rs.
Superintendent	6,000	12,600	6,600

The increase is the result of the increased pay and house allowance of the present Superintendent Mr. A. D. Larymore, sanctioned in Government order No. 542T—P, dated the 22nd May 1882. In former years half the pay of the Superintendent was allotted in this department budget, and the other half in the budget of the Medical Department.

	1882-83.	1883-84.	Increase.
	Rs.	Rs.	Rs.
Fixed Executive Staff	10,252	10,764	512

The increase is due to increased pay of the Deputy Superintendent, sanctioned in Government order No. 350T—P, dated the 18th May 1882, and also to increments to pay of the Jailor, Deputy and Assistant Jailors.

	1882-83.	1883-84.	Increase.
	Rs.	Rs.	Rs.
Warder establishment including reserve guards	7,344	15,120	7,776

The increase of Rs. 7,776 is due to the substitution of warders for police constables in the guarding arrangements. This scheme was sanctioned in Government order No. 884P, dated the 31st March 1882.

	1882-83.	1883-84	Increase.
	Rs.	Rs.	Rs.
Clothing and bedding	500	1,000	500

The increased allotment is due to the necessity for the purchase of woollen clothing for European prisoners, as the sum budgetted for under this head in 1882-83 will probably be found insufficient. The sum of Rs. 786 has already been expended under this head up to October 1882. The clothing required for the European prisoners confined at the Chittagong Jail is also supplied from this jail.

	1882-83.	1883-84.	Decrease.
	Rs.	Rs.	Rs.
General contingencies	6,724	5,580	1,144

The decrease under the head "Contingencies" can be explained by the fact that in 1882-83 provision was made for new padlocks to replace old and unserviceable ones, whereas in 1883-84 no charges have been entered under this head in the estimates.

Central Jails.

	1882-83.	1883-84.	Increase.
	Rs.	Rs.	Rs.
Superintendents	60,200	62,250	2,050

The increase is due to provision being made for the pay of the Superintendent of the *Hazareebagh Jail* at Rs. 150, which is the allowance given to the Civil Surgeon. No such provision was made by Government in 1882-83. The annual increment to the pay of the Superintendent of the Bhagulpore Central Jail has also contributed to this increase.

	1882-83.	1883-84.	Increase.
	Rs.	Rs.	Rs.
Fixed executive staff ...	52,161	55,975	3,814

This is almost wholly due to increments to pay of the Deputy Superintendents, Jailors, Deputy Jailors and Assistant Jailors.

	1882-83.	1883-84.	Decrease.
	Rs.	Rs.	Rs.
Civil Hospital Assistants ...	3,480	3,360	120

The decrease can be explained by the fact that in 1882-83 the Civil Hospital Assistants attached to the Rajshahye and Russa Female Jails were men of higher grade than those at present attached to these institutions.

	1882-83.	1883-84.	Increase.
	Rs.	Rs.	Rs.
Warder establishment, including reserve and apprentice warders	27,408	35,232	7,824

This increase is chiefly due to provision having been made for the pay of warders instead of police constables in the reserve guard, the introduction of which scheme was sanctioned in Government order No. 1136P, dated the 28th April 1882, and also in Government Resolution in the Jail Code, dated the 20th July 1882, published in the *Calcutta Gazette* dated the 26th idem.

	1882-83.	1883-84.	Decrease.
	Rs.	Rs.	Rs.
Extra Establishment ...	1,828	1,584	244

The decrease is chiefly due to provision having been made for extra warders at the Bhagulpore Central Jail in 1882-83. No such provision has been made in the estimates for 1883-84 on account of the introduction of the reserve warder guard. The sum of Rs. 360 has also been provided for the pay of five extra warders for the Midnapore Central Jail to guard prisoners employed under the Public Works Department to work in the laterite.

The pay of these warders has been included in the quarterly statement of extra establishment submitted to Government for formal sanction.

	1882-83.	1883-84.	Decrease.
	Rs.	Rs.	Rs.
Rations	1,50,000	1,43,400	6,600

The decrease is the result of estimates for 1883-84 being framed for a smaller number of prisoners than those calculated for in 1882-83.

	1882-83.	1883-84.	Increase.
	Rs.	Rs.	Rs.
Hospital charges ...	16,000	16,700	700

An extra sum of Rs. 700 has been allotted under the head of "Hospital charges," as I consider that the proportion of prisoners confined in central jails during 1883-84 will be larger than the number confined during the previous year.

	1882-83.	1883-84.	Increase.
	Rs.	Rs.	Rs.
Petty construction and repairs	5,000	5,900	900

The increase of Rs. 900 is due to petty repairs to the houses of the jail officials, and for the contruction of quarters for one assistant jailor and a native doctor at the Dacca Jail. Rs. 300 has also been estimated for on account of urgent repairs to two *kutcha* sleeping sheds at the Rajshahye Jail.

	1882-83.	1883-84.	Increase.
	Rs.	Rs.	Rs.
General contingencies ...	18,900	20,080	1,180

The increase of Rs. 870 under the head "Miscellaneous contingencies" is chiefly due to provision having been made for uniform for the reserve warder guard. Rs. 250 has also been allotted under the head of "Moving prisoners," as this sum is required for the travelling and subsistence allowance of police registered prisoners who are transferred to jails of their own district before released under the provisions of Jail Code rule 452.

District jails.

	1882-83.	1883-84.	Increase.
	Rs.	Rs.	Rs.
Superintendents	38,100	40,800	2,700

The increase of Rs. 1,800 represents the pay of the Assistant Surgeon attached to the Baraset Jail. This sum has hitherto been allotted in the Medical Department Budget, but at the request of the Surgeon-General for Bengal, the charge has been included in the Jail Budget. Rs. 900 of the increase above referred to represents the yearly allowance of the Superintendent of the new jail at Khoolna, the opening of which was sanctioned in Government order No. 1569P, dated the 7th August 1882.

	1882-83.	1883-84.	Increase.
	Rs.	R.	Rs.
Fixed Executive staff	66,127	69,276	3,149

The increase is the result of provision having been made for the pay of a jailor and assistant jailor for the new jail at Khoolna, sanctioned in Government order cited above, and also for annual increments to pay of the jailors and assistant jailors attached to District jails.

	1882-83.	1883-84.	Increase.
	Rs.	Rs.	Rs.
Hospital Assistant	11,640	12,000	360

The increase represents the pay of a hospital assistant for the new jail at Khoolna.

	1882-83.	1883-84.	Increase.
	Rs.	Rs.	Rs.
Warder establishment, including reserve guard	71,977	95,690	23,713

The sum of Rs. 24,720 has been allotted for the pay of warders for police constables in the reserve guards. Government sanctioned this arrangement in order No. 1136P, dated the 28th April 1882, and also in resolution on the revised Jail Code, dated the 20th July 1882, published in the *Calcutta Gazette* dated the 26th idem. The difference between Rs. 24,720 and that now estimated for is explained by the following remarks under Jail Code rule 15. The strength of the warder guards of the Moorshedabad and Bankoora jails has been increased, while on the other hand the strength of the warder guards of the Noakholly, Shahabad, Sarun, Monghyr, Purneah, Tipperah, and Cuttack jails has been reduced. Under these arrangements it will be seen that a saving of Rs. 1,007 has been effected under this head, including the cost of warder guards for the new jail at Khoolna.

	1882-83.	1883-84.	Decrease.
	Rs.	Rs.	Rs.
Extra establishment	7,406	4,680	2,726

The decrease is chiefly due to the completion of new jails under construction, and the consequent removal of the extra guards hitherto employed for guarding prisoners under the Public Works Department.

	1882-83.	1883-84.	Decrease.
	Rs.	Rs.	Rs.
Ration	2,00,000	1,78,780	21,220

This decrease is due to the reduction in the jail population from 8,430 in 1882-83 to 7,635 in 1883-84.

	1882-83.	1883-84.	Decrease.
	Rs.	Rs.	Rs.
Hospital Charges ...	18,500	18,180	320

The decrease in the estimate is the result of the rapid transfer of long-term prisoners from district to central jails. On account of the lengthened stay of long-term prisoners in central jails, and the risks they run of sickness, an increase of Rs. 700 has been allotted in the central jails, under the head of "hospital charges". The net increase under this head both in district and central jails is Rs. 380.

	1882-83.	1883-84.	Increase.
	Rs.	Rs.	Rs.
Petty construction and repairs. ...	10,800	15,850	5,050

This increase is due to the necessity that exists in some jails for making better provision for the accommodation of jail subordinates. Rs. 3,000 has been allotted under this head for the new jail at Khoolna on account of the erection of temporary huts, &c.

	1882-83.	1883-84.	Increase.
	Rs.	Rs.	Rs.
General contingencies. ...	40,000	43,670	3,670

Of the increase here represented, the sum of Rs. 1,000 has been allotted for the new jail at Khoolna. Rs. 1,415 under the head "Moving prisoners" is required for the subsistence and travelling allowance of released prisoners, and also for railway and other charges in connection with their transfer to central jails. In order to keep the population of the central jails up to their full strength, the transfer of prisoners from district to central jails is now very frequent, and an extra sum of Rs. 1,000 has therefore been allotted under the head of "Moving prisoners."

An increase of Rs. 440 under the head "Travelling allowance" is required for transfer expense of warders sent from district to subsidiary jails and *vice versa*. Rs. 1,560 has been allotted under the head "Miscelloneous contingencies," on account of uniform for warders of the reserve guards.

Subsidiary Jails.

	1882-83.	1883-84.	Increase.
	Rs.	Rs.	Rs.
Establishment	69,290	73,104	3,814

An increase of Rs. 4,020 represents the pay and allowances of the Civil Hospital Assistants, provision under this head having been made in accordance with the usual statement received from the Surgeon-General, Bengal. Rs. 720 has been allotted as pay of a clerk of the Nya Doomka subsidiary jail at Rs. 30, and Rs. 10 as allowances of each of the Civil Hospital Assistants for the new subsidiary jails at Netrokona, Kurseong, and Chuttra.

	1882-83.	1883-84.	Decrease.
	Rs.	Rs.	Rs.
Rations ...	22,900	21,840	1,060
Hospital charges ...	795	750	45

The decrease of Rs. 1,060 and Rs. 45 respectively, under the heads of "Rations" and "Hospital Charges," is due to the smaller number of prisoners estimated for.

	1882-83.	1883-84.	Increase.
	Rs.	Rs.	Rs.
Petty construction and repairs ...	6,350	7,050	700

The subsidiary jail buildings being of a very temporary nature, and requiring constant repairs to keep them in order, an increased allotment of Rs. 200 has been estimated for under this head.

	1882-83.	1883-84.	Increase.
	Rs.	Rs.	Rs.
General contingencies ...	9,706	10,640	934

An increase of Rs. 867 under the head of "Moving prisoners" is estimated for to meet the charges connected with the rapid transfer of prisoners from subsidiary to district jails within 14 days of their conviction.

Jail manufactures of all classes of Jails.

	1882-83.	1883-84.	Increase.
	Rs.	Rs.	Rs.
Raw materials ...	8,00,400	9,09,700	1,09,300
Establishment ...	18,470	22,944	4,474

The increase of Rs. 1,09,300 is chiefly due to the increased demand for raw materials in the Alipore, Bhagulpore, Midnapore, and Rajshahye Central Jails.

The increase under the head "Establishment" is explained by the following remarks:—

	1882-83.	1883-84.	Increase.
	Rs.	Rs.	Rs.
Alipore Jail ...	12,650	14,100	1,450

The increase is attributable to provision being made for the increased pay of the storekeeper, and also for the pay of the bill-collecting sircar at Rs. 15 per mensem, sanctioned in Government order No. 1166P, dated the 2nd May 1882. Also for the increments to the pay of the Manager, Foreman, and Engineer of the Jute Mill.

	1882-83.	1883-84.	Increase.
	Rs.	Rs.	Rs.
Bhagulpore Central Jail ...	.....	1,050	1,050

The increase represents the pay fixed for a loom turner at Rs. 150 for seven months. This appointment was sanctioned in Government order No. 1198P, dated the 25th October 1882.

	1882-83.	1883-84.	Increase.
	Rs.	Rs.	Rs.
Rajshahye Central Jail ...	1,740	2,800	1,060

The increase is due to provision having been made for the pay of two manjees and fourteen boatmen sanctioned in Government orders No. 2015P and No. 989P, dated the 21st November 1881 and 16th October 1882 respectively.

	1882-83.	1883-84.	Increase.
	Rs.	Rs.	Rs.
Hazareebagh Jail	.....	144	144

The increase is the result of the entertainment of two extra chuprasees sanctioned in Government order No. 991P, dated the 11th April 1882.

	1882-83.	1883-84.	Increase.
	Rs.	Rs.	Rs.
Buxar Central Jail	2,320	3,060	740

The increase represents the pay sanctioned for weaver, jobber, tent-maker, tailor, &c, in Government order No. 552P, dated the 28th February 1882.

	1882-83.	1883-84.	Increase.
	Rs.	Rs.	Rs.
Russa Female Jail	.....	96	96

The increase is due to provision having been made for the pay of an extra warder entertained for conveying manufactured goods to the jail depôt in Calcutta.

Receipts.

The total receipts for the department have been increased from Rs. 8,04,000 to Rs. 12,34,300, showing an actual increase of Rs. 4,30,300. This sum includes the value of goods to be supplied to other jails and other departments of Government coming under the head of "Law and Justice."

H. P.—Reg. No. 13088C—99—31-1-83.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 29TH JANUARY 1883.

RESOLUTION.

READ—

Endorsement from the Accountant-General, No. 2091C, dated the 2nd January 1883, submitting the estimates of receipts and expenditure of the Jail Department for 1883-84.

THE Accountant-General has entered Rs. 9,35,000, as the total receipts of the Jail Department for 1883-84, against Rs. 8,04,000, the sanctioned estimate for the current year. The original estimate of the Inspector-General of Jails placed the "sale proceeds of jail manufactures" at Rs. 12,42,800. This included receipts for goods supplied to other jails and departments coming under Law and Justice, which cannot under existing orders be credited in the accounts. The Accountant-General's estimate of the sale proceeds, including the receipts of the Reformatory Schools at Alipore and Hazaribagh, amounts to Rs. 9,27,200, and it is accepted. His estimate of receipts under the remaining heads, amounting to Rs. 7,800, against Rs. 7,106, the actuals of the past year, is also passed.

The following table compares the departmental and the Accountant-General's estimates of expenditure for 1883-84 with the sanctioned grants for the current year :—

	Local estimate, 1883-84.	Accountant-General's estimate, 1883-84.	Sanctioned grant, 1882-83.
	Rs.	Rs.	Rs.
Inspection and general superintendence ...	72,022	60,400	71,428
Presidency jail	81,444	81,900	67,200
Central jails	3,48,477	3,54,800	3,37,300
District "	4,84,926	4,67,800	4,82,300
Lock-ups or subsidiary jails	1,17,413	1,11,000	1,11,000
Reformatory schools	34,058	34,000	22,294
Jail manufactures	9,55,594	8,37,100	9,00,000
Total ...	20,93,934	19,47,000	19,91,522

3. *Inspection and general superintendence.*—The difference between the departmental and the Accountant-General's estimates under this head is mainly due to the omission by the Accountant-General of the item of Rs. 11,400 on account of the salaries of Assistant Superintendents. These officers are now doing duty in Central Jails and their salaries are being adjusted under the same head. The Accountant-General's estimate will stand.

4. *Presidency Jail.*—The Accountant-General's estimate under this head shews an increase of Rs. 14,700 on the sanctioned grant for the current year. The increase is mainly due to the larger provision required on account of the salary of the Superintendent. The post was hitherto held by the senior Resident Surgeon of the General Hospital, a moiety of whose salary, *i.e.* Rs. 500 a month, used to be provided in the estimate of the Jail Department. An independent officer has now been appointed Superintendent on a salary of Rs. 900 with house allowance of Rs. 150 a month. The full amount has accordingly been provided in the present budget. The rest of the increase is chiefly due to increase of pay sanctioned for the Deputy Superintendent and to the introduction of the scheme of warder guards in place of police constables, sanctioned in Government order No. 884P, dated the 31st March 1882.

Increased provision has also been made for the supply of woollen clothing to the European prisoners. Against the increase there has been a decrease amounting to Rs. 1,188 under the head of "Office expenses and miscellaneous." The Accountant-General's estimate is accepted.

5. *Central Jails.*—As stated in paragraph 3 above the Accountant-General has transferred to this head the salaries of the Assistant Superintendents, amounting to Rs. 11,400. He has reduced, with reference to the actuals of 1881-82, the local estimate under the heads of "Rations," "Hospital charges," "Cost of moving prisoners," "Office expenses," and "Postage charges" by Rs. 1,580, and has made a lump deduction of Rs. 3,497 as probable savings. A provision of Rs. 9,036 has also been made under this head for "fixed reserve warder staff." The Accountant-General points out that the departmental estimates provide under this head for the Hazaribagh Jail, although it has not yet been raised to the status of a Central Jail. Pending the orders of Government on the matter, however, he has not reduced the local figures on this account. The question is still under consideration. Meanwhile, the Accountant-General's estimates under all the sub-heads are accepted, except that his provision of Rs. 16,000 for "Hospital charges" is raised to the local estimate of Rs. 16,700.

6. The Accountant-General's estimate under the head of *District Jails* provides for a total expenditure of Rs. 4,67,800, against Rs. 4,82,300, the grant for the current year. The grant for 1882-83 included a provision of Rs. 5,600 for cost of land and of Rs. 9,600 for purchase of breech-loading rifles for reserve guards. These will not recur next year, and no provision has been made for them in the budget. The Accountant-General has reduced the grant for "Rations" by Rs. 32,030, and that for "Hospital charges" by Rs. 500. Against these deductions increased provision has been made under the sub-heads of "Salaries of Superintendents," "Establishment," and "Petty construction and repairs," on account of the opening of a new jail at Khoolna. A new provision of Rs. 24,720 has also been made under this head for fixed reserve warder staff under the scheme for the substitution of warders for police constables as reserve guards. The full pay of the Assistant Surgeon attached to the Baraset Jail, which has hitherto been included in the Medical Budget, has now been included in the present estimate in consequence of the transfer of the Baraset dispensary to the Municipality. The provision will stand pending the decision of the question raised in Government order No. 1302T—M, dated the 27th October 1882. The Accountant-General's estimate under the sub-head of "Rations" is Rs. 1,67,970, against a departmental estimate of Rs. 1,78,780, and a sanctioned estimate for the current year of Rs. 2,00,000. These figures are based on an estimate of 7,635 prisoners at Rs. 22 per head; and the estimate is accepted. The Accountant-General's estimate under the other sub-heads is also accepted.

7. *Subsidiary Jails.*—The departmental estimate of Rs. 1,17,413 under this head is reduced by the Accountant-General to Rs. 1,11,000, which is the same as the sanctioned grant for the current year. The estimate under the sub-head "Civil Hospital Assistants" provides for an increase of Rs. 4,140 on the grant for the current year, in accordance with a statement furnished by the Surgeon-General. The estimate is passed, but the Surgeon-General should submit a report shewing the cause of the increase. The Accountant-General's estimates under all other sub-heads are for the most part based on the actuals of the past and present years, and any variations from the sanctioned grants have been fully explained. The estimates are approved.

8. *Reformatory Schools.*—The estimate for next year amounts to Rs. 34,000 against the sanctioned grant of Rs. 22,294 for the current year. The increase is due to the establishment of a Reformatory School at Hazaribagh. No budget estimate of the Hazaribagh School has yet been submitted to Government, and pending its receipt the Accountant-General's estimate is accepted.

9. *Jail manufactures.*—The estimate of the Inspector-General of Jails amounts to Rs. 9,55,594 against the sanctioned grant of Rs. 9,00,000 for the current year. The grant for the current year provides for an expenditure of Rs. 8,00,000 for purchase of raw materials, Rs. 55,000 for cost of machinery, and Rs. 12,000 for tools and plant. No separate provision has been made for next year either in the departmental or the Accountant-General's estimate

on account of tools and plant; any expenditure that may be necessary will, it is stated, be met from the allotment for raw materials. A sum of Rs. 10,000 only has been entered for cost of machinery. The Inspector-General has, however, increased the grant for raw materials by Rs. 1,09,700. His estimate is apparently framed without reference to the Resolution of the Government of India in the Home Department, No. 20—1406-19, dated the 22nd September last. The actuals of 1881-82 amounted to Rs. 5,66,840. The Accountant-General's estimate of Rs. 7,89,700 is passed, pending any orders which the Lieutenant-Governor may finally pass on the subject of jail manufactures. The total grant under this head is provisionally fixed at Rs. 8,37,100 as estimated by the Accountant-General.

10. The total grant for the Jail Department for 1883-84 will stand as follows:—

	Rs.
Inspection and general superintendence	60,400
Presidency jail	81,900
Central jails	3,55,500
District „	4,67,800
Lock-ups or subsidiary jails	1,11,000
Reformatory schools	34,000
Jail manufactures	8,37,100
	19,47,700
Add for rounding	300
Total ...	19,48,000

ORDER.—Ordered that a copy of this Resolution with a copy of the estimates be forwarded to the Inspector-General of Jails, the Accountant-General, and the Political (Jails) Department of this Office for information.

By order of the Lieutenant-Governor of Bengal,

COLMAN MACAULAY,

Secretary to the Government of Bengal.

Nos. 337-339.

COPY forwarded to

No. 340.

EXTRACT, paragraph 7 of the Resolution, forwarded to the Surgeon-General, Bengal, for submission to the Jail Department of this Government of the report called for.

By order of the Lieutenant-Governor of Bengal,

C. W. BOLTON,

Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 29th January 1883.

J. E. S.—Reg. No. 13059C—92—30-1-83.

POLICE ESTIMATE, 1883-84.

No. 2156C, dated Calcutta, the 13th January 1883.
Memo. by—A. C. Tupp, Esq., Accountant-General, Bengal.
Forwarded to the Secretary to the Government of Bengal, Financial Department.

XVII.—Police.

Receipts.	Local estimate, 1883-84.		Accountant-General's estimate 1883-84.		Sanctioned estimate, 1883-84.		Sanctioned estimate, 1882-83.		Actuals, 1881-82.	Regular estimate, 1882-83.	Actuals for six months, 1882-83.	Explanatory Remarks
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Police supplied to public departments, private companies and persons	20,000		20,000		20,000		20,000		18,048		7,430	
Cash receipts under the Indian Arms Act of 1878 ...	...		.....		.....		...		18		1	
Fees, fines, and forfeitures ..	1,000		1,000		1,000		1,000		1,107		629	
Superannuation receipts ...	18,000		4,000		18,000		18,000		18,174		3,132	
Recoveries on account of village police	1,00,224		1,00,000		1,00,000		86,600		44,000		18,547	The increase is on account of the chowkidari cess in the Government estate of Khoorda in Poorea under the new settlements made with the ryots—See letter from Government, Bengal Revenue Department, No. 2721—1043LR, dated 8th December 1882.
Re-settlement of pharidari lands	.....		.....		1,200		1,200		.....		.....	
Recoveries from Chittagong Frontier Police for provisions	20,000		20,000		20,000		20,000		15,917		11,686	
Deductions from policemen for clothing	65,133		.....		65,133		.....		.....		.....	These deductions not being adjusted under expenditure do not require to be taken as receipts.
Police clothing receipts... ...	8,000		12,000		12,000		8,000		10,920		4,106	Increase based on the receipts of the past year, and the transfer of the municipal police to the regular force.
Contingent charges of policemen supplied to private individuals	10,207		2,000		2,000		1,500		2,056		2,085	Increased with reference to the receipts of the past two years. The Inspector-General takes the full cost of the police under this head, but the recoveries on account of pay are credited to a separate head of "police supplied to public departments, &c."
Sale of unserviceable arms ...	10,000		10,000		10,000		.....		.....		.....	
Miscellaneous	17,900		17,000		17,000		17,900		6,774		14,514	
		2,70,464		1,86,000		2,[illegible]7,233		1,74,200	1,17,009	1,50,000	62,130	
Collection of Cattle-trespass Fines.												
Pounds.												
Fines on stray cattle	2,91,784		2,99,500		2,90,600		2,85,500		3,39,959		1,47,386	
Proceeds of unclaimed cattle..	56,614		50,000		59,600		66,000		44,541		20,719	
Miscellaneous	640		500		500		500		1,148		210	
		3,49,038		3,50,000		3,50,[illegible]		3,52,000	3,85,648	3,50,000	1,68,315	
Steam-boiler Inspection.												
Fees for examination of steam-boilers	19,000		18,000		18,000		20,000		17,456		3,980	
Collection on account of travelling allowance for inspectors	2,000		2,000		2,000		.....		2,627		313	
		21,000		20,000		20,000		20,000	20,077	20,000	4,293	
						6,37,[illegible] 233						
Deduct for rounding ...		.....		.....								
Total ...		6,40,502		5,56,000		6,37,000		5,46,200	5,22,734	5,20,000	2,34,738	

Net increase in 1883-84—Rs. 9,800.

Grant 20.—Police.

	Budget Estimate.		Increase.	Decrease.	Sanctioned estimate, 1883-84.	Actuals, 1881-82.	Regular estimate, 1882-83.	Actuals for six months, 1882-83.	Explanatory Remarks.
	1883-84.	1882-83.							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Presidency Police	2,67,000	2,52,000	15,000	.....	[illegible]	2,52,659	2,52,000	1,35,863	
Superintendence	1,13,300	1,15,600	.....	2,300	[illegible]	1,20,103	1,24,000	61,617	
District Executive Force	39,49,000	33,43,700	6,05,300	.....	[illegible]	33,13,0[illegible]	33,4[illegible],000	16,10,027	
Railway Police	36,000	36,750	150	.....	[illegible]	37,575	52,000	32,603	
Municipal ,, ...	12,600	4,90,200	...	4,77,600	[illegible]	37,614	4,20,000	1,71,592	
Village ,, ...	1,16,000	1,02,000	14,000	.....	[illegible]	58,471	96,000	30,099	
Special ,, ...	1,76,824	1,71,370	5,454	.....	[illegible]	1,95,965	1,90,000	84,938	
Collection of Cattle-trespass Fines—Pounds	42,400	52,300	.....	9,900	[illegible]	50,936	35,000	15,097	
Steam boiler inspection	17,300	17,300	.....	.....	[illegible]	17,243	17,000	8,316	
Total ...		45,81,220	6,40,304	4,89,800	[illegible]	40,86,589			
Deduct for rounding		220	+296						
Total ...	47,31,024	45,81,000	6,40,800	4,89,800	[illegible]	40,86,589	43,58,000	21,50,093	

Net increase in 1883-84—Rs. 1,50,024.

GRANT 20.—POLICE—*continued.*

	Local estimate, 1883-84.		Accountant-General's estimate, 1883-84.		Sanctioned grant, 1883-84.		Sanctioned estimate, 1882-83.		Actuals, 1881-82.	Regular estimate, 1882-83.	Actuals for six months, 1882-83.	EXPLANATORY REMARKS.
PRESIDENCY POLICE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Salary of Commissioner and Deputy Commissioner ...	.....		.....		.....		.....		181			
GOVERNMENT CONTRIBUTION.												
Calcutta Police	95,023		1,20,254		95,023		98,492		98,778		27,075	Includes provision for the 4th quarter of 1882-83, consequent on the recent alteration of the Municipal year from calendar into official. The estimate for the 4th quarter has been sanctioned by Government in letter No. 3640J, dated 14th December 1882.
Do. for 4th quarter of 1882-83	25,231											
River Police	9,716		9,716		9,716		9,841		10,466		9,716	Rewards for capturing sharks omitted and transferred to the police estimate as the Port Commissioners declined to bear such payments.
Suburban Police	76,078		76,078		76,078		76,537		73,743		67,274	A slight increase for thana rents and clothing, which is more than covered by larger receipts from hackney carriage fees.
		2,06,048		2,06,048		1,80,817		1,84,870	1,82,987		1,04,065	
SUBURBAN SALT POLICE ESTABLISHMENTS.												
NUMBERS. 1882-83. / 1883-84.												
15 / 15 Sub-Inspectors, corporals, &c. ...	2,436		2,436		2,436		2,436		2,405		1,169	
4 / 4 Manjees and dandees	216		216		216		216		204		92	
Boat-hire	60		60		60		60		55		30	
Clothing	80		80		80		80		64		.....	
Petty construction and repairs	100		100		100		100		115		75	
Ground rent	71		71		71		71		47		47	
Contingencies	20		20		20		20		.....		11	
		2,983		2,983		2,983		2,983	2,890		1,424	
CALCUTTA LOCK-UP.												
NUMBERS. 1882-83. / 1883-84.												
10 / 10 Lock-up guards ...	1,152		1,152		1,152		1,152		1,169		576	
Clothing	64		64		64		64		34		.....	
		1,216		1,216		1,216		1,216	1,203		576	
ADDITIONAL FORCE FOR DUTIES OF MILITARY GUARDS.												
NUMBERS. 1882-83. / 1883-84.												
Salaries.												
22 / 19 Inspectors and serjeants ...	16,960		16,960		16,960		19,420		58,080		26,911	The Presidency Jail guard has been transferred to the Jail Department under orders of Government of Bengal, No. 1226P, dated 27th October 1882.
396 / 348 Constables and corporals ...	33,804		33,804		33,804		38,100					
6 / 4 Servants	264		264		264		360		264		152	An increase of three first class constables has been sanctioned in letter from Government of Bengal. No. 1130P, dated 28th April 1882.
		51,028		51,028		51,028		57,880	58,344		27,063	
Contingent Charges.												
Clothing	3,100		3,100		3,100		3,000		3,704		1,103	No provision required for the Presidency Jail guard (Rs. 500), but a sum of Rs. 600 is added for pagress to be supplied every 2nd year.
Escort charges	500		1,000		1,000		500		1,944		816	Increased with reference to the payments of the past two years.
Rewards	500		500		500		500		.....		.....	
Oil for night rounds	500		500		500		500		840		341	
Conveyance allowance for guards	377		377		377		377					
Rent	480		480		480		480		200		240	
		5,457		5,957		5,957		5,357	6,688		29,563	
Total additional force ...		56,485		56,985		56,985		63,237	65,032			

GRANT 20.—POLICE—*continued.*

	Local estimate, 1883-84.		Accountant-General's estimate, 1883-84.		Sanctioned grant, 1883-84.		Sanctioned estimate, 1882-83.		Actuals, 1881-82.	Regular estimate, 1882-83.	Actuals for six months, 1882-83.	EXPLANATORY REMARKS.
PRESIDENCY POLICE—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
DEAD-HOUSE ESTABLISHMENT.												
Establishment and contingencies		400		400		400		400	366		175	
Total ..				2,67,632		2,42,401		2,52,706				
Deduct probable savings ...				632		401		706				
Total Presidency Police ...		2,67,132		2,67,000		2,42,000		2,52,000	2,52,659	2,52,000	1,35,803	
SUPERINTENDENCE.												
NUMBERS. 1882-83. 1883-84.												
Salaries.												
1 1 Inspector-General	30,000		30,000		30,000		30,000		70,193		35,679	
2 2 Deputy Inspectors-General ..	36,000		36,000		36,000		36,000					
1 1 Personal Assistant	8,400		8,400		8,400		9,600		10,430		6,287	The post is now held be an officer of the 4th grade.
		74,400		74,400		74,400		75,600	80,623		41,966	
OFFICE AND CHARGES OF INSPECTOR-GENERAL.												
31 31 Clerks	28,943		28,583		28,583		29,557		28,972		14,307	A first grade vacancy filled up on minimum pay. The Inspector-General has provided for the Photographer, sanctioned in letter from Government of Bengal, No. 2116J, dated 4th May 1882, but the full amount for photographs is entered by him under district executive force, and the new arrangement is not to be attended with any increase of expense. Services of a sweeper dispensed with consequent on removal into Writers' Buildings.
6 5 Servants	432		432				504					
Temporary establishment ...	450		450		450		450		212		445	
		29,825		29,465		29,465		30,511	29,184		14,752	
Contingent charges.												
Office rent	.....		.....		.....		.....		5,218		.....	
Tour charges for six months at Darjeeling	3,314		..		..		.....		... ..		.....	Not brought forward in the absence of Government sanction.
Office expenses	1,000		1,000		1,000		1,000		965		672	
Miscellaneous	1,000		1,000		1,000		1,000		2,374		1,504	
		5,314		2,000		2,000		2,000	8,557		2,176	
Travelling expenses.												
Travelling allowances		6,000		6,000		6,000		6,000	6,356		2,125	
Postage charges.												
Service Postage stamps ...		2,000		1,500		1,500		1,500	1,383		598	The increase asked for is not borne out by the expenditure of the past and present year.
		1,17,539		1,13,365		1,13,[illegible]		1,15,611				
Deduct for rounding				65		65		11				
Total Superintendence ...		1,17,539		1,13,300		1,13,300		1,15,600	1,26,103	1,24,000	61,617	
DISTRICT EXECUTIVE FORCE.												
NUMBERS. 1882-83. 1883-84.												
Salaries.												
41 42 District Superintendents ...	3,52,800		3,52,800		3,[illegible],800		3,44,400		4,88,382		2,34,841	Two new posts [illegible] for Darjeeling and Khoolna. See letter from Government of Bengal No. 167AD, dated 19th September 1882, but there has been an overestimate of one post in past years.
32 31 Assistant Superintendents ..	1,28,400		1,28,400		1,28,400		1,33,200					One post abolished consequent on the appointment of a District Superintendent for Khoolna. See letter above quoted.
		4,81,200		4,81,200		4,81,[illegible]		4,77,600	4,88,382		2,34,841	

GRANT 20.—POLICE—*continued.*

Numbers 1882-83.	Numbers 1883-84.	Details.	Local estimate, 1883-84.		Accountant-General's estimate, 1883-84.		Sanctioned grant, 1883-84.		Sanctioned estimate, 1882-83.		Actuals, 1881-82.	Regular estimate, 1882-83.	Actuals for six months, 1882-83.	Explanatory Remarks.
		DISTRICT EXECUTIVE FORCE—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Establishment.												
149	155	Inspectors ...	2,92,800		2,92,800		2,92,800		2,82,000		7,55,062		3,82,834	Amalgamation of the police employed under municipalities, with the District Executive force as sanctioned in Resolution Government of Bengal, No. 2406J. (Police), dated 14th July 1882, and other changes detailed in the explanatory statement annexed.
747	771	Sub-Inspectors ...	5,40,000		5,40,000		5,40,000		5,25,240					
2,165	2,502	Head-Constables	4,49,050		4,49,050		4,49,050		4,02,510					
14,276	19,209	Constables ...	15,35,218		15,35,218		15,42,629		11,48,050		14,42,539			
		Salt Preventive Police in Orissa	25,743		25,743		25,743		23,327				7,53,515	According to district requirements.
		Increase of pay to officers in charge of out-posts ...	.....		.....		15,044		20,000		.....			
		Re-establishment of regular police in the Sonthal Pergunnahs ...	.....		.....		.....		18,500		.....			
		Batta allowance to constables ...	10,000		10,000		11,000		.....		.....		.....	Entered with reference to sanction conveyed in letter from Government of Bengal, No. 3678, dated 5th August 1880, as it is proposed to extend the allowance.
2	3	European constables	2,604		2,604		2,604		2,400		2,400		1,000	Transfer from Municipal Police in Chittagong under Resolution, Government of Bengal, No. 2406, dated 14th July 1882.
32	32	Mounted constables	9,600		9,600		9,600		9,600		8,683		4,772	
		Hospital establishments ...	17,610		17,610		17,610		16,832		1,03,040		52,094	Actual requirements at present.
		Clerks and servants	1,00,868		1,00,868		1,00,868		93,626					Annual increments, and pay of Municipal clerks transferred to the regular police.
		Fixed Boat establishment ...	73,244		73,244		73,244		70,064		60,746		31,278	According to sanction of Government from time to time.
		Temporary establishment	.....		.....		.....		.....		260		.....	
				30,56,737		30,56,737		30,81,093		26,12,149	23,72,730		12,25,493	
				30,56,737		35,37,937		35,62,293		30,89,749				
		Deduct—Probable savings				2,20,937		2,20,937		1,94,458				
						33,17,000				28,95,291				
		Contingent Charges.												
		Good conduct money	20,035		12,000		15,000		10,000		8,872		5,032	The expenditure is gradually increasing.
		Purchase of accoutrements ...	8,000		6,000		6,000		8,000		5,108		1,427	Reduced with reference to the expenditure of the past two years.
		Ditto of clothing ...	1,52,201		1,52,000		1,52,000		1,16,048		1,17,336		21,599	Calculated at the fixed allowance of Rs. 7 per man, to which is added refunds to constables of the balance of their clothing account.
		Charges for European stores ...	.....		.....		.....		.....		10		.....	
		Escorts	30,071		30,000		30,000		28,000		.....		14,895	Increase based on the payments of the present year.
		Compensation for land taken for police buildings ...	600		600		600		360		1,859		386	For police barracks at Chumparun.
		Petty repairs up to Rs. 1,000 ..	75,000		75,000		75,000		45,000		48,668		12,005	Increase for municipal buildings transferred to the regular police, most of which are in very bad orders.
		Petty construction up to Rs. 1,000	30,000		30,000		30,000		25,000		20,206		4,097	To meet increased requirements consequent on the amalgamation of the municipal with the regular police.
		Rewards to informers ...	9,526		9,000		9,000		8,000		7,783		4,149	Increased with reference to the payments of the past and present year.
		Cost of medical stores	5,000		4,000		4,000		5,000		868		25	A slight reduction based on the adjustments of the last two years.
		Cost of ordnance stores ...	6,000		6,000		6,000		6,000		129		130	
		Repairs and stores for steamers and schooners	12,500		30,000		34,000		12,500		8,804		1,985	A new steam launch for the 24-Pergunnahs.
		Purchase of tents and furniture	11,000		12,000		12,000		8,500		13,459		895	Larger requirements by District officers.

GRANT 20.—POLICE—*continued.*

DETAILS.	Local estimate, 1883-84.		Accountant-General's estimate, 1883-84.		Sanctioned grant, 1883-84.		Sanctioned estimate, 1882-83.		Actuals, 1881-82.	Regular estimate, 1882-83.	Actuals for six months, 1882-83.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
DISTRICT EXECUTIVE FORCE—*concluded.*												
Contingent Charges—concluded.												
Books and publications ...	.....		.....		.....		.....		163		.....	
Rent of land and buildings ...	6,701		6,700		6,700		2,864		2,263		1,596	For rent of municipal lands and buildings transferred to the regular police.
Service telegrams	1,080		1,000		1,000		1,000		803		580	
Cost of photographs	1,000		1,000		1,000		1,000		.....		256	
Cost of supply of new arms to the police	72,787		72,700		72,700		.....		.....		.....	One-third cost of total supply required. See letters from Government of Bengal, No. 2878J, dated 10th August 1882, and No. 3664J, dated 15th December 1882.
Rewards for marksmanship ...	1,000		1,000		1,000		1,000		.....		10	
Other miscellaneous charges...	.....		.....		.....		.....		.....		771	
Contract Contingencies.												
	Rs.											
Hot weather charges ...	4,332											
Tour charges	1,276											
Other office expenses ...	11,718											
Purchase of furniture...	5,398											
Repair of tents and furniture	3,000											
Oil for lighting police stations, &c. ...	21,557											
Country medicines ...	1,778											
Repair of arms and accoutrements ...	2,239	83,109	80,000		80,000		72,137		1,08,934		34,401	Larger requirements consequent on the incorporation of the municipal police.
Feed and keep of elephants and mules ...	1,200											
Temporary boat establishment ...	21,594											
Repairs and stores for boats	3,171											
Other miscellaneous charges	5,846											
		5,25,610		5,29,000		5,36,000		3,50,409	3,45,265		1,03,339	
Travelling Allowances.												
Travelling allowance of officers on duty												
Travelling allowance for joining appointments		73,199		73,000		75,000		70,000	79,813		31,646	
Travelling allowance of establishment												
Postage Charges.												
Service postage stamps		31,139		30,000		30,000		28,000	26,833		14,708	
Total District Executive Force		41,67,885		39,49,000		39,82,335		33,43,700	33,13,023	33,43,000	16,10,027	
RAILWAY POLICE.												
Government contribution ...		36,891		36,900		36,900		36,750	37,575	52,000	32,603	As passed by the Railway Committee in minute No. 38 of 1882.
MUNICIPAL POLICE.												
Inspectors and Sub-Inspectors	.....		.....		.....		.....		.....		5,802	
Head-Constables and Constables	.....		.....		.....		.....		.....		1,59,014	
European Constables	.....		.....		.....		.....		.....		112	
Clerks and servants	.....		.....		.....		.....		.....		356	
Good conduct money	.....		.....		.....		.....		.....		132	
Purchase of clothing	.....		.....		.....		.....		.....		96	Amalgamated with the District Executive Force, under resolution of the Government of Bengal, No. 2406J (Police), dated 14th July 1882.
Office expenses and miscellaneous	.....		.....		.....		.....		.....		598	
CANTONMENT POLICE.												
Head-Constables and Constables	.....		.....		.....		.....		.....		369	
Government contribution for police in minor municipalities	12,625		12,600		12,600		4,90,200				5,113	For the Howrah Municipal Police only, sanctioned in letter from Government of Bengal, No. 1242J, dated 13th March 1882.
		12,625		12,600		12,600		4,90,200	37,614	4,20,000	1,71,592	
VILLAGE POLICE.												
Pay of khas mehal chowkidars	1,15,375		1,16,600		1,16,600		1,02,000		53,674		28,738	A first provision for chowkidars in the Khoordah Government Estates in Pooree. See letter from Government of Bengal, Revenue Department No. 272—1043LR., dated 8th December 1882.
Contingencies	1,214								2,397		1,361	
		1,16,589		1,16,600		1,16,600		1,02,000	55,471	96,000	30,099	

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GRANT 20.—POLICE.—*continued.*

Number 1882-83.	Number 1883-84.	Details.	Local estimate, 1883-84.		Accountant-General's estimate, 1883-84.		Sanctioned grant, 1883-84.		Sanctioned estimate, 1882-83.		Actuals, 1881-82.	Regular estimate, 1882-83.	Actuals for six months, 1882-83.	Explanatory Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		SPECIAL POLICE.												
		CHITTAGONG FRONTIER POLICE.												
		Establishment.												
7	7	Subadar-Majors and Subadars ...	8,040		8,040		8,040		8,040		22,403		10,648	
1	1	Inspector, first grade	3,000		3,000		3,000		3,000					
6	6	Jemadars... ...	3,600		3,600		3,600		3,600					
38	38	Havildars ...	8,340		8,340		8,340		8,340					
596	596	Naibs, buglers and privates ...	71,820		71,820		71,820		71,820		68,214		32,005	
		Civil Hospital Assistants, clerks and servants	2,472		2,472		2,472		2,472		3,162		1,558	
		Dak establishment	3,876		4,800		4,800		3,876		4,122		1,795	
		Commissariat establishment ...	1,860		1,860		1,860		1,860		1,640		3,474	
		Land Transport ditto ...	3,564		3,564		3,564		3,564		.....		2,493	
		Boat ditto ...	1,404		1,404		1,404		1,404		.....		621	
		Proposed addition to the force	.....		.....		12,000		.....		.....		.....	
				1,07,976		1,08,900		1,20,900		1,07,976				
		Deduct, probable savings ...		.....		7,976		7,976		9,258				
				1,07,976		1,00,924		1,12,924		98,718	99,541		52,594	
		Contingent Charges.												
		Good conduct money	660		500		500		500		203		104	
		Clothing	4,438		7,000		7,000		6,000		7,374		2,290	Increased with reference to the payments of the past year.
		Rewards	100		100		100		100		47		.....	
		Petty construction and repairs up to Rs. 1,000	6,759		5,000		6,759		5,000		2,849		2,482	No explanation given by the Inspector-General as to the necessity for the larger amount applied for and it is not borne out by the actuals of the past two years.
		Ordnance stores	1,500		1,500		1,500		1,500		2,246		.....	
		Purchase of elephants	.....		.....		.....		.....		.....		3,000	
		Ditto of accoutrements ...	.....		.....		.....		.....		69		.....	
		Ditto of tents and furniture	.....		.....		.....		.....		75		.....	
		Cost of supplying, conveying, loss, &c., of provision	34,000		34,000		34,000		34,000		61,950		15,221	
		Escorts	175		97		97		97		.....		41	
		Gear of Baggage animals ...	271		268		268		271		.....		.....	
		Service telegrams	35		35		35		20		43		7	
		Cost of medical stores	500		500		500		500		361		.....	
				48,478		49,000		50,759		47,988	75,217		23,145	
		Purchase of mules	5,000		5,000		10,000		.....		.....		.....	A large number of mules have died of Loodhiana fever, and will have to be replaced.
		Cost of warm coats	4,201		.....		4,500		2,370		.....		.....	Not brought forward, provision having been made by Government for the expenditure this year.
		Cost of boots	.....		.....		.....		3,963		.....		.....	To be supplied every other year.
		Contract Contingencies.												
			Rs.											
		Hot weather charges ...	40											
		Other office expenses ...	2,693											
		Oil for lighting police stations, &c.	323											
		Country medicines ...	200											
		Repair of arms and accoutrements ...	400											
		Boats, elephants and mules	3,640	11,083		11,040		11,040		11,083	13,990		5,085	
		Repairs and stores for boats	25											
		Purchase of furniture...	136											
		Repairs of tents and furniture	26											
		Working allowance ...	3,600											
		Other miscellaneous charges	.....											
				68,722		65,040		75,799		66,004	89,207		28,230	
		Travelling expenses.												
		Travelling allowances		3,031		600		600		600	174		210	
		Postage Charges.												
		Service postage stamps ...		60		60		60		48	50		22	
		Total Chittagong Frontier Police		1,79,789		1,66,624		1,89,383		1,65,370	1,88,072		81,056	
		SPECIAL POLICE UNDER SECTIONS 13, 14 and 15 OF ACT V OF 1861.												
		Cost of police guards supplied to private individuals and corporate bodies		10,207		10,200		10,200		6,000	6,993		3,882	Cost of the police sanctioned for Pubna and Backergunge. See letters from Government of Bengal, No. 474J, dated 1st February 1882, and No. 2223J, dated 3rd July 1882.
		Total Special Police ...		1,89,996		1,76,824		1,99,583		1,71,370	1,95,965	1,90,000	84,938	

GRANT 20—POLICE—*concluded.*

DETAILS.	Local estimate, 1883-84.		Accountant-General's estimate, 1883-84.		Sanctioned grant, 1883-84.		Sanctioned estimate, 1882-83.		Actuals, 1881-82.	Regular estimate, 1882-83.	Actuals for six months, 1882-88.	EXPLANATORY REMARKS
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
COLLECTION OF CATTLE TRESPASS FINES—POUNDS.												
Clerks	8,586		8,600		8,600		8,420		41,712		11,601	A clerk for Khoolna.
Pound keepers	19,805		19,800		19,800		27,460					Some pounds farmed out.
Servants	1,080		1,080		1,080		940					Increase for pounds in Banki.
Postage stamps	409		250		250		300		131		25	
Ground rent	169		170		170		172		249		76	
Petty construction and repairs	11,388		10,000		10,000		11,554		6,361		2,554	
Other contingencies	3,095		2,500		2,500		3,454		2,483		841	
Total collection of cattle trespass fines		44,532		42,400		42,400		52,300	50,936	35,000	15,097	
STEAM BOILER INSPECTION ESTABLISHMENT.												
Engineers and Inspectors ...	11,400		11,400		11,400		11,400		13,259		6,648	
Clerks and servants	1,896		1,896		1,896		1,896					
		13,296		13,296		13,296		13,296	13,259		6,648	
Fees to Commissioners	1,040		1,040		1,040		1,040		960		480	
Office and ground rent	420		420		420		420		574		210	
Miscellaneous	744		744		744		744		377		125	
Service postage stamps	.....		.....		.....		.....		9		.....	
		2,204		2,204		2,204		2,204	1,920		815	
Travelling Expenses.												
Travelling allowances		1,800		1,800		1,800		1,800	2,064		853	
Total Steam Boiler Inspection Establishment		17,300		17,300		17,300		17,300	17,243	17,000	8,316	

J. J. B.—Reg. No. 13430C—98—6-2-83.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 2ND FEBRUARY 1883.

RESOLUTION.

READ—

Endorsement from the Accountant-General, No. 2156C, dated 13th January 1883, submitting the estimates of receipts and expenditure of the Police Department for the year 1883-84.

RECEIPTS.

The Accountant-General estimates the receipts for 1883-84 at Rs. 5,56,000, against the sanctioned estimate of Rs. 5,46,200 for the current year, and Rs. 5,22,734, the actuals for 1881-82.

Under the head "Superannuation receipts" the local estimate of Rs. 18,000 has been reduced by the Accountant-General to Rs. 4,000, but the grounds on which the reduction is made are not stated. The actual receipts under this head were Rs. 18,048 in 1881-82, Rs. 18,844 in 1880-81, and Rs. 18,019 in 1879-80. In the absence of information as to the reasons for the reduction made by the Accountant-General, the Inspector-General's estimate will stand.

"*Re-settlement of Pharidari Lands.*"—No provision is made under this head either by the Inspector-General of Police or the Accountant-General. The sanctioned estimate for the current year is Rs. 1,200, and in Government order No. 149J, dated 12th January 1882, it was directed that as the receipts would be Rs. 1,200 per annum, and the expenditure on the increased force would be the same, the amounts should be shown under receipts and expenditure. A sum of Rs. 1,200 will therefore be entered under this head for 1883-84.

The local estimate of Rs. 65,133 on account of "*Deductions from Policemen for Clothing*" has been struck out by the Accountant-General, who remarks that as these deductions are not adjusted under expenditure, they need not be taken as receipts. This, however, appears to be incorrect, as the total charges on account of police clothing have been included in the sum of Rs. 1,52,201 (reduced by the Accountant-General to Rs. 1,52,000) which is entered under sub-head "Purchase of Clothing," under "District Executive Force." In consequence of the abolition of the Police Clothing Fund, it is inconvenient to adjust the amount by decreasing the allotment under "Purchase of Clothing" The departmental estimate will therefore stand.

"*Miscellaneous.*"—The sanctioned estimate of Rs. 17,900 for the current year has been entered as the local estimate for 1883-84. The Accountant-General has reduced it to Rs. 17,000. Considering, however, that the actuals for six months of the current year were Rs. 14,514, the Lieutenant-General accepts the local estimate.

The Accountant-General's estimates under other heads are accepted, and the total receipts of the Police Department for 1883-84 will stand at Rs. 6,37,233, or in round numbers Rs. 6,37,000.

EXPENDITURE.

2. The Accountant-General's estimate of expenditure for 1883-84 amounts to Rs. 47,31,924, against the sanctioned estimate of Rs. 45,81,220 for the current year, showing an increase of Rs. 1,50,924, as will be seen from the following table:—

	1883-84. Rs.	1882-83. Rs.
Presidency Police	2,67,000	2,52,000
Superintendence	1,13,300	1,15,600
District Executive Force	39,49,000	38,48,700
Railway Police	36,900	36,750
Municipal "	12,600	4,90,200
Village "	1,16,600	1,02,000
Special "	1,76,824	1,71,370
Collection of Cattle-trespass fines—Pounds ...	42,400	52,300
Steam-boiler Inspection	17,300	17,300
Tota ...	47,31,924	45,81,220

3. *Presidency Police.*—The expenditure under this head is estimated by the Accountant-General at Rs. 2,67,000, against the sanctioned estimate of Rs. 2,52,000 for the current year. Both the departmental and Accountant-General's estimates provide a sum of Rs. 25,231 for expenditure on account of the Calcutta Police during the quarter ending 31st March 1883, in consequence of the alteration of the municipal year from the calendar to the official. This provision is not necessary, as an additional grant has already been sanctioned for the purpose, which will affect the current year's budget, but not the budget for 1883-84. The provision will accordingly be struck out.

There is a decrease of Rs. 6,252 under the sub-head "Additional force for duties of military guards," due to the transfer to the Jail Department of the Presidency Jail guards. The other items do not call for any remarks, and the estimate of charges under the head "Presidency Police" will stand at Rs. 2,42,000.

4. *Superintendence.*—There is a decrease of Rs. 1,200 in the estimate of the salary of the Personal Assistant to the Inspector-General of Police in consequence of the post being at present held by an officer of the fifth grade acting in the fourth grade. The Accountant-General has rightly deducted a sum of Rs. 360 from the Inspector-General's estimate of the salaries of clerks. The deduction represents the salary, at the rate of Rs. 30 a month, of the photographer sanctioned in Government order No. 2116J, dated 4th May 1882, which should be met from the grant of Rs. 1,000 for photographing criminals, and should not therefore be shown as a separate charge. No provision has been made on account of house-rent owing to the removal of the Inspector-General's office to the Writers' Buildings. The Accountant-General has properly struck out the sum of Rs. 3,314 provided by the Inspector-General on account of tour charges for six months at Darjeeling, as there will be no accommodation for the Police Office at Darjeeling, this year. The Accountant-General has reduced the Inspector-General's estimate of Rs. 2,000 on account of service postage stamps to Rs. 1,500, with reference to the expenditure of the past and present years. This is accepted. In accordance with the foregoing remarks the estimate under the head "Superintendence" will stand at Rs. 1,13,300.

5. *District Executive Force.*—There is an increase of Rs. 8,400 in the salaries of District Superintendents of Police, and a decrease of Rs. 4,800 in those of Assistant Superintendents as compared with the sanctioned estimate for the current year. Sanction was given to the addition of two District Superintendentships, but as one had hitherto been provided in excess of the proper number, the increase should only be Rs. 6,000 (Rs. 500 × 12) under District Superintendents. It appears that the Inspector-General has included under this head Rs 1,200, the house allowance of the District Superintendent of the 24-Pergunnahs which has been sanctioned, but has hitherto been met from savings. This accounts for Rs. 7,200 out of the increase of Rs. 8,400. The other Rs. 1,200 is due to the difference in the grades of the officers now serving in Assam and Bengal, as compared with those serving when the budget for 1882-83 was framed. The decrease of Rs. 4,800 in the salaries of Assistant Superintendents is due to the abolition of one appointment. The Accountant-General's figures on account of salaries are passed.

Under the sub-head "Establishment," the Accountant-General has provided Rs. 30,56,737 for next year, against the sanctioned estimate of Rs. 26,12,149 for the current year. This large increase is mainly due to the amalgamation of the Municipal with the Regular Police. The Accountant-General's figures may be accepted as far as they go; but the following additions should be made to the estimate:—(1) Rs. 1,056 on account of the pay of 11 additional constables to be employed on the Calcutta and South-Eastern State Railway, (2) Rs. 516 for a guard for the Netrokona Treasury and Rs. 5,839 for increasing the strength of the Mymensingh Police Force; (3) Rs. 1,000 on account of the extension of the batta system to the districts of Jessore and Dacca, and (4) Rs. 15,944 for increase of pay to officers in charge of outposts. This last addition is made with reference to the proposal now before Government for extending the scheme of appointing Sub-Inspectors of the new fifth grade to the charge of outposts.

Under the sub-head "Contingent charges" the Accountant-General has reduced the Inspector-General's estimate of Rs. 20,035 on account of good-conduct money to Rs. 12,000, the sanctioned estimate for the current year being Rs. 10,000. Under the rules, good conduct allowances can be granted up to a maximum of 10 per cent. of the whole force, but it is stated that the existing allotment is so low that in some districts funds are not available for even 3 per cent. of the men. The Lieutenant-Governor allows Rs. 15,000

for this item, and the Inspector-General should be instructed to work up gradually to the limit of 10 per cent. For "Repairs and stores for steamers and schooners" the Accountant-General has provided Rs. 30,000, against the sanctioned estimate of Rs. 12,500 for the current year. The increase is required for a new steam-launch for the 24-Pergunnahs, but a further addition of Rs. 4,000 should be made for the boats for the Chilka Lake. Having regard to the explanations given in the estimates, the Lieutenant-Governor accepts the Accountant-General's figures for other items under this sub-head.

Under the sub-head "Travelling allowances" the Accountant-General has reduced the local estimate of Rs. 73,199 to Rs. 73,000, against the sanctioned estimate of Rs. 70,000 for the current year. It appears also that the local estimate of Rs. 73,199 does not include the travelling allowances of the District and Assistant Superintendents of the Chittagong Hill Tracts. The Inspector-General has represented that, under the existing rules as to inspections, it is impossible for him to keep within the authorized limit of Rs. 68,000. This should be reported officially. Meanwhile, a sum of Rs. 75,000 will be entered in the estimate. The Lieutenant-Governor accepts the Accountant-General's reduction of the local estimate of travelling allowance of the Frontier Police from Rs. 3,031 to Rs. 600.

For the other sub-heads and items, not specially noticed above, the Lieutenant-Governor accepts the Accountant-General's figures, having regard to the explanations given in the estimates Subject to the foregoing remarks, the estimate under the head "District Executive Force" for 1883-84 will stand at Rs. 39,82,335

6. *Railway Police.*—The local estimate is Rs. 36,891, and the Accountant-General's estimate stands at Rs. 36,900, against the sanctioned grant of Rs. 36,750 for the current year. The Accountant-General's figures are accepted.

7. *Municipal Police.*—The Accountant-General's estimate of Rs. 12,600 under this head is passed.

8. *Village Police.*—The sanctioned estimate for the current year of Rs. 1,02,000 has been raised by the Accountant-General to Rs. 1,16,600 for the next year, the increase being due to the extension of the chowkidari system to the Government estate of Khoorda. The chowkidari cess to be levied in Khoorda is estimated to yield an income of Rs. 13,332. The Accountant-General's figures under this head are accepted.

9. *Special Police.*—For "Establishment" of the Chittagong Frontier Police the estimate is Rs. 1,08,900. Having regard to the proposals now before Government for increasing the strength of Frontier Police, the Lieutenant-Governor would add Rs. 12,000 to this estimate. For "Petty construction and repairs" the local estimate of Rs. 6,759 has been reduced by the Accountant-General to Rs. 5,000, which is the sanctioned grant for the current year. Considering the state in which the barracks are reported to be the Lieutenant-Governor accepts the local estimate; but the Inspector-General is requested to explain why a larger amount is necessary. On account of "Purchase of mules" both the Inspector-General and the Accountant-General provide Rs. 5,000. It is stated that a large number of mules have died, and will have to be replaced. Provision will be made for the purchase of 50 mules, at an average cost of Rs. 200 each, and a sum of Rs. 10,000 will accordingly be entered in the estimate. The Accountant-General has struck out the local estimate of Rs. 4,201 on account of cost of warm coats, on the ground that provision has been made by Government for the expenditure this year. The sanctioned grant for the current year of Rs. 2,370 has apparently not been utilized. The Lieutenant-Governor directs that the sum of Rs. 4,000 be entered in the budget, subject to a report by the Inspector-General as to the necessity for the provision and an explanation of the way in which the sum budgetted for in 1882-83 has been spent.

The Accountant-General's figures for items other than those noticed above are accepted, and the grant under the head "Special Police" for 1883-84 will stand at Rs. 1,99,583.

10. *Collection of Cattle-trespass fines—Pounds.*—The Accountant-General's estimate of Rs. 42,400 against the sanctioned grant of Rs. 52,300 for the current year is accepted.

11 *Steam-boiler Inspection.*—The Accountant-General's estimate of Rs. 17,300—the same in amount with the sanctioned grant for the current year—is accepted.

12. In accordance with the foregoing remarks the total grant under Police for 1883-84 will stand thus—

	Rs.
Presidency Police	2,42,000
Superintendence	1,13,300
District Executive Force...	39,82,335
Railway Police	36,900
Municipal "	12,600
Village "	1,16,600
Special "	1,99,583
Pounds	42,400
Steam-boiler Inspection	17,300
Total ...	47,63,018

ORDER.—Ordered that a copy of this Resolution, with a copy of the estimates, be forwarded to the Accountant-General, Inspector-General of Police, Commissioner of Police, Calcutta, and to the Judicial (Police) Department of this Government for information.

By order of the Lieutenant-Governor of Bengal,

COLMAN MACAULAY,

Secretary to the Government of Bengal.

Nos. 391-94.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

E. N. BAKER,

Offg. Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 2nd February 1883.

W. LeB.—Reg No. 13431C—98—5-2-83.

No. 1054C, dated Calcutta, the 14th February 1883.

From—A. C. TUPP, ESQ., Accountant-General, Bengal,

To—The Secretary to the Government of Bengal, Financial Department.

I HAVE the honour to state, with reference to the remarks regarding superannuation receipts in paragraph 1 of the resolution of the Government of Bengal, dated 2nd instant, on the budget estimates of the Police Department for 1883-84, that the decrease under that head arises from the transfer of the Municipal Police to Government, so that there will be no further credits on that account, their pay being now adjusted net, similarly to that of the regular police force. The receipts will now be confined to the Railway Police and police supplied to private persons or entertained for punitive purposes, and the entimate of Rs. 4,000 for 1883-84 is on that account only. This explanation was accidentally omitted from the estimate.

With respect to the addition of Rs. 65,133 made by Government for deductions from policemen for clothing, which were estimated by the Inspector-General of Police, but were omitted by me, I would observe that if the deductions are to be credited, it will be necessary to charge the full pay of the policemen *per contra*, and a corresponding amount must be added to the budget estimate of expenditure under District Executive Force, "head-constables and constables." I may explain that since the abolition of the Police Clothing Fund in 1871 (when the transactions of the Fund were transferred to the head of Police) the net pay only of the men has been adjusted in the accounts, to avoid the double debit which would otherwise have been necessary, as the pay of the policemen would have been charged gross in the first instance, to admit of the recoveries being credited, in order to meet the expenditure for clothing.

As it is probable that no change in the present mode of adjustment is intended, I solicit further instructions on the subject.

No. 521.

COPY forwarded to the Inspector-General of Police, with the request that he will be good enough to report at a very early date on the points raised by the Accountant-General.

By order of the Lieutenant-Governor of Bengal,

E. N. BAKER,

Offg. Under-Secy. to the Govt. of Bengal.

CALCUTTA;

FINANCIAL DEPARTMENT.—*Finance,*

The 15*th February* 1883.

J. E. S.—Reg. No. 4142C—25—14-7-83.

125

No. 2904, dated Calcutta, the 17th February 1883.

From—D. R. LYALL, ESQ., Offg. Inspector-General of Police, L.P.,
To—Secretary to the Government of Bengal, Financial Department.

I HAVE the honour to acknowledge the receipt of your No. 521 of the 15th instant, forwarding for report a letter from the Accountant-General, Bengal, on the resolution of the budget of the Police Department for 1883-84.

2. The two points noticed by the Accountant-General are the credits on account of the superannuation fund and clothing. With regard to the first of these, viz. superannuation receipts, I beg to explain that a sum of Rs. 18,000 was entered approximately by me on the figures for the last three years supplied by the Accountant-General and represented the receipts under this head from the regular as well as the Municipal, Railway, and Punitive Police. As these receipts are now confined to a small section of the Police Department, in consequence of the amalgamation of the Municipal with the Regular Police, the Accountant-General's estimate must be accepted.

3. The other item regarding police—clothing receipts—has been fully explained already by me.

4. In accordance with recent instructions from the Accountant-General, I have shewn a sum of Rs. 65,133 as the average recoveries under this head, at the rate of Rs. 3 per man to be credited to Government intact as soon as recovered. On the debit side is shewn a gross sum of Rs. 1,52,000 calculated at Rs. 7 per man on the total number of head-constables and constables. This sum represents the Government allowance of Rs. 4 per man, and an additional sum of Rs. 3 per man, which will have to be recovered by cuttings from the men and credit to Government.

J. E. S.—Reg. No. 4143C—25—14-7-83.

No. 541, dated Calcutta, the 17th February 1883.

From—E. N. BAKER, Esq., Offg. Under-Secretary to the Government of Bengal, Financial Department,

To—The Accountant-General.

I AM directed to acknowledge the receipt of your letter No. 1054C, dated 14th instant, in which you submit certain observations on the orders contained in the resolution of Government, dated the 2nd idem, reviewing the budget estimates of the Police Department for 1883-84.

2. In reply, I am directed to say that, under the circumstances represented by you, and with reference to the actual receipts of the first six months of the current year, the estimate of receipts under the sub-head superannuations will be taken at Rs. 6,000 for 1883-84 instead of Rs. 18,000, the amount previously passed.

3. With reference to the 2nd paragraph of your letter, in which you urge that the sum of Rs. 65,133, shown as "deductions from police men for clothing" should be struck out of the estimate, I am directed to forward herewith an extract, paragraph 3 of a letter from the Inspector-General of Police, No. 2904, dated the 17th instant, and to observe that the provision of Rs. 1,52,000 under the head of contingent charges, purchase of clothing, subordinate to sub-head "District Executive Force," represents the *gross* expenditure to be incurred on account of clothing, and not merely the *net* charge to Government. In consequence of the abolition of the Police Clothing Fund, the Police Department has found it inconvenient to shew net expenditure only, and since the sum of Rs. 1,52,000 represents actual disbursements, there can be no objection on financial grounds to its being shewn in the estimate.

J. E. S.—Reg. No. 14597C—50—23-2-85.

MARINE ESTIMATES, 1883-84.

No. 1936C, dated Calcutta, the 7th December 1882.

Memo. by S. JACOB, ESQ., Officiating Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

GOVERNMENT OF BENGAL—PROVINCIAL SERVICES.

XVIII.—MARINE.

Budget Estimate of Receipts, 1883-84.

	Local estimate, 1883-84.		Accountant-General's estimate, 1883-84.		Sanctioned estimate, 1883-84.		Sanctioned estimate, 1882-83.		Actuals, 1881-82.	Regular estimate, 1882-83.	Actuals for six months, 1882-83.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Pilotage receipts		7,77,000		8,25,000		8,50,000		7,79,000	8,55,206	8,70,000	3,68,336	Increased with reference to the receipts from October 1881 to September 1882, inclusive.
Registration and other fees ...		26,061		26,000		40,000		25,000	26,762	20,000	13,234	A slight increase with reference to actuals.
ale proceeds of vessels and stores		.....		.....		.....		.....	757	800	800	
MISCELLANEOUS.												
eductions for mess money ..	16,000		16,000		16,000		16,000		15,438			
ort dues	.....		.....		.....		.....		1,75,700			
ontributions to Life-boat Establishment at Goalundo ...	.....		300		300		300		450	24,200		
ther items	7,085		7,700		2,700		2,700		7,602			Includes hire of steamer *Undaunted*.
		23,085		24,000		10,000		19,000	1,99,250		11,815	
Total ...		8,26,145		8,75,000		8,95,000		8,29,000	10,81,975	9,21,000	4,13,185	

Net Increase in 1883-84—Rs. 52,000.

GRANT 21—MARINE.

	Budget estimate, 1883-84.	Budget estimate, 1882-83.	Sanctioned estimate, 1883-84.	Increase.	Decrease.	Actuals, 1881-82.	Regular estimate, 1882-83.	Actuals for six months, 1882-83.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
arine Establishments	65,000	57,668	63,332	7,332	.....	80,287	64,000	31,713	
ate Yacht Establishment	1,280	1,280	1,280	.....	.....	1,340	1,200	388	
otage, Pilot Establishments and vessels ...	6,67,000	6,28,200	6,67,100	38,800	.....	6,32,930	6,74,000	3,21,266	
ght-houses	.....	.....	.....	.....	.....	6,503	.....	260	
ilding and repair of ships—*Personnel* ...	19,520	41,500	60,020	.....	21,980	12,889	20,000	6,701	
ilding and repair of ships—*Materiel* ...	46,500	23,500		23,000	.....	32,180	40,000	9,635	
ituals for crews of ships and vessels ...	12,300	12,300	12,300	.....	.....	10,613	12,000	4,391	
l supplied to ships and vessels	21,000	31,400	20,100	.....	10,400	9,317	20,000	980	
rchase of ships and vessels	.....	.....	.....	.....	.....	.....	.....	.....	
scellaneous...	24,000	32,220	24,000	.....	8,220	2,69,129	32,800	10,988	
Total ...	8,56,600	8,28,068	8,54,182	69,132	40,600	10,55,248	.....	3,92,331	
Deduct for rounding ...	600	68	182	.....	532	.....	.....	.....	
TOTAL ...	8,56,000	8,28,000	8,54,000	69,132	41,132	10,55,248	8,54,000	3,92,331	

Net increase in 1883-84—Rs. 28,000.

GRANT 21—MARINE—*continued.*

	Local estimate, 1883-84.		Accountant-General's estimate, 1883-84.		Sanctioned grant, 1882-83.		Sanctioned estimate, 1882-83.		Actuals, 1881-82.	Regular estimate, 1882-83.	Actuals for six months, 1882-83.	Explanatory Remarks.
MARINE ESTABLISHMENTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
PORT OFFICER.												
Salaries.												
Salary of Port Officer, with house-rent	16,800		16,800		16,800		16,800		19,355		8,523	
Assistant Port Officer	.....		.....		.....		.....		10,800		.....	
		16,800		16,800		16,800		16,800	30,155		8,523	
Establishment.												
Personal Assistant	.....		.....				6,000		.....		.....	The post of Personal Assistant is not to be created at present.
Chief Clerk and Registrar ...	4,800		4,800		4,800		.....		15,644		6,671	The provision for establishment is in accordance with the scale sanctioned by Government of Bengal in No. 75T—G, dated 6th June 1882, with addition for a wreck chart clerk, and increase for pay of peons under Resolution, Government of Bengal, No. 2093T—F, dated the 11th October 1882.
Clerks and servants	9,360		9,360		7,932		12,000					
		14,160		14,160		12,732		18,000	15,644		6,671	
Contingent Charges.												
Office rent	5,760		5,760		5,760		6,600		6,512		2,935	One of the rooms has been given up to the Port Commissioners.
Office expenses and miscellaneous	3,600		3,600		3,600		6,000		4,023		915	A smaller provision made as the Shipping Office has not been amalgamated.
Service postage stamps ...	300		300		200		50		200		71	A larger provision made for wreck chart and Shipping Office correspondence.
Dockyard services and supplies	500		300		300		500		116		.....	Reduced with reference to actuals of the past two years.
Value of mathematical stores									133		.....	
Travelling expenses	.....		.....		.....		.....		88		503	
		10,160		9,960		9,860		13,150	11,072		4,224	
Total Port Officer ...		41,120		40,920		39,392		47,950	56,871		19,418	
MARINE COURT.												
Judge		2,400		2,400		2,400		2,400	2,400		1,200	
Contingencies		200		200		200		200	.....		.....	
Total Marine Court ...		2,600		2,600		2,600		2,600	2,400		1,200	
SHIPPING OFFICE.												
Salaries.												
Numbers. 1882-83. / 1883-84.												
... / 1 Deputy Shipping Master	7,200		7,200		7,200		.....		10,997		6,090	The post is not to be abolished, pending decision of the question of bringing the offices of Port Officer and Shipping Master under one roof—*see* Government of Bengal, No. 250, dated 23rd February 1882.
1 / 1 Assistant Shipping Master	4,800		4,800		4,800		4,800					
		12,000		12,000		12,000		4,800	10,997		6,090	
Establishment.												
... / 7 Office Establishment		4,324		4,324		4,230	.....		4,800		2,303	According to the scale sanctioned in letter from Government of Bengal No. 75T—G, dated 6th June 1882, with increase for peons under Resolution of Bengal Government No. 2093T—F, dated 11th October 1882.
... / 7 Servants												
									4,800		2,303	
Examiners paid out of examination fees		2,000		2,000		2,000		2,000	2,199		854	
Contingent Charges.												
House-rent	2,400		2,400		2,400		.....		2,400		1,209	The office has not been brought under the same roof as the Port Officer.
Contingencies	.....		400		400		.....		232		389	
Petty construction and repairs	.....		.....		.....		.....		.....		150	
		2,400		2,800		2,800			2,632		1,748	
Travelling Expenses.												
Travelling allowances		360		360		350		360	360		90	

GRANT 21.—MARINE—*continued.*

	Local estimate, 1883-84.		Accountant-General's estimate 1883-84.		Sanctioned grant, 1883-84.		Sanctioned estimate, 1882-83.		Actuals, 1881-82.	Regular estimate, 1882-83.	Actuals for six months, 1882-83.	EXPLANATORY REMARKS.
MARINE ESTABLISHMENT —*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
SHIPPING OFFICE—*continued.*												
Postage Charges.												
Service postage stamps ...		....		.....		.....			28		10	Included under Port Officer.
Total Shipping Office ...		21,084		21,684		21,300		7,160	21,016		11,095	
Total Marine Establishments ...		64,804		65,004		63,382		57,710	80,287		31,713	
Deduct for rounding .		.....		4		.....		42	.		....	
Total Marine Establishments		64,804		65,000		63,382		57,668	80,287	64,000	31,713	
STATE YACHT ESTABLISHMENT.												
Establishment of the steam-launch "Eden"		.....		.....		.....		1,280	1,340		.....	The steam-launch "Eden" was lost last year.
Establishment of the steam-launch "Clytie"		1,280		1,280		1,280		.....	.....		388	
Total State Yacht Establishment		1,280		1,280		1,280		1,280	1,340	1,200	388	
PILOTAGE, PILOT ESTABLISHMENTS AND VESSELS.												
Branch Pilots	52,600		52,600		52,600		46,000		38,700		26,580	The additional provision is for a Branch Pilot on the salaried list who has elected to remain under the old rules.
Allowance to Masters and Mate Pilots when on detached duty, sick leave, &c.	13,200		17,000		17,000		23,600		14,507		10,430	Reduced with reference to the payments of the past two years.
		65,800		69,600		69,600		69,600	53,207		37,010	
Allowance to Licensed Leadsmen and Leadsmen Apprentices	22,800		22,800		22,800		25,200		20,785		9,685	Provision has been made for 19 Leadsmen, the rest being employed as officers of the pilot boats, and charged to that head.
Lead-money to Licensed Leadsmen and Leadsmen Apprentices . ..	5,000		5,000		5,000		5,000		3,212		2,075	
Pilotage allowance to Free List Pilots	3,20,000		3,20,000		3,20,000		2,85,000		3,18,319		1,51,629	Increased with reference to the payments of the past and present year
Pilotage allowance to Licensed Pilots	1,53,000		1,52,000		1,52,000		1,45,000		1,52,838		76,239	
		4,99,800		4,99,800		4,99,800		4,60,200	4,95,154		2,39,628	
Pilot-vessels.												
"Coleroon"	14,280		14,280		14,280		14,280		17,885		7,509	
"Casandra"	14,280		14,280		14,280		14,280		16,089		5,706	
"Chinsurah"	14,280		14,280		14,280		14,280		13,176		4,676	
Steamer "Undaunted" ...	28,128		28,128		28,128		28,128		11,133		14,028	
Reserve pilot-vessel "Foam" ...	.		.. .		... .		.....		376		. ..	
Extra crew for pilot-vessels ...	4,128		4,128		4,128		4,128		2,200		2,236	
Contingencies	1,000		100		200		1,000		35		.....	Reduced with reference to actuals.
		76,096		75,196		75,296		76,096	60,894		34,155	
Mess, Passage, and Miscellaneous.												
Mess money of Pilots	16,000		16,000		16,000		16,000		15,804		8,034	
Passage money of Pilots ...	2,000		2,000		2,000		2,000		1,994		311	
Miscellaneous	600		600		600		600		170		.....	
Value of medical stores	.....		.....		.....		.. ...		28		.....	
		18,600		18,600		18,600		18,600	17,996		8,345	
Surgeon at Sandheads ..	.....	4,320	.....	4,320	.. ...	4,320		4,320	5,679		2,128	
Total ...		6,64,616		6,67,516		6,67,616		6,28,816	6,32,930		... ..	
Deduct for rounding ...				516		516		616	.			
Total Pilotage, Pilot Establishments, &c.		6,64,616		6,67,000		6,67,100		6,28,200	6,32,930	6,74,000	3,21,266	
LIGHT-HOUSES.												
Light-house at False Point.												
Superintendent and Assistant Superintendent		.... .		.....		.....		.....	2,378	.....	.....	
Native doctor, tindal, lascars, &c . ..		... .		.....		... ..		.....	1,352	.....	260	
Provision allowance and contingencies		.....		.....		....		... .	827	.....		
Dockyard services and supplies		.....		...		.....		.... .	1,900	.....		
Cost of stores from England ...		.. ...		... ..		.....		.....	82	.....		
Freight on Europe stores		.....		.....		.....		.....	20	..		
Service postage stamps		.. ..		.....		.....		.....	4	. ..		
Total Light-houses ...		.....		.....		.....		.....	6,563	.....	260	
BUILDING AND REPAIR OF SHIPS.												
Personnel.												
Pilot-vessels		14,080		14,080		14,080		27,000	9,282		1,041	Reduced according to estimated requirements. The figures of the present year included full expenditure for building and repairs. There is a corresponding increase under the next head.
Steamer "Undaunted"		4,060		4,060		4,060		14,000	207		5,058	
Steam-launch "Clytie"		200		200		200		500	3,400		.....	
" " "Calcutta" ...		280		280		280		.....	.		.	
Total Building and Repair of Ships—*Personnel*		19,520		19,520		19 520		41,500	12,889	20,000	6,701	

GRANT 21—MARINE—*concluded.*

	Local estimate, 1883-84.		Accountant-General's estimate, 1883-84.		Sanctioned [illegible] 18[illegible].		Sanctioned estimate, 1882-83.		Actuals, 1881-82.	Regular estimate, 1882-83.	Actuals for six months, 1882-83.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
BUILDING AND REPAIR OF SHIPS—*Materiel.*												
For pilot-vessels		21,120		37,300		37,300		16,800	24,753		9,635	Increased according to estimated requirements. The figures of the present year were only for timber and stores, the full expenditure for building and repairs being taken under the previous head. There is only a very slight increase on the total of the two heads.
„ steamer "Undaunted" ...		7,740		7,740		7,740		6,700	3,489		.....	
„ steam-launch "Clytie" ...		300		800		800		500	3,958		.....	
„ steam-launch "Calcutta"...		420		660		660		.....	.....		.....	
Total Building and Repair of Ships—*Materiel*		29,580		46,500		46,[illegible]		23,500	32,180	40,000	9,635	
VICTUALS FOR CREWS OF SHIPS AND VESSELS.												
For pilot-vessels		8,901		8,900		8,900		8,900	10,232	.....	4,351	
„ steamer "Undaunted" ...		3,400		3,400		3,400		3,400	381	.....	40	
Total Victuals for Crews, &c. ...		12,331		12,300		12,300		12,300	10,613	.....	4,391	
COAL SUPPLIED TO SHIPS AND VESSELS.												
To pilot-vessels		900		900		900		1,000	1,351	.....	233	
„ steamer "Undaunted" ...		18,000		18,000		18,000		28,800	7,825	.....	756	Over-estimated.
„ steam-launch "Clytie" ...		800		800		800		1,000	141	.....	.....	
„ steam-launch "Calcutta"...		400		400		400		600	.....	.....	.....	
Total Coal supplied to ships and vessels ...		20,100		20,100		20,100		31,400	9,317	.....	989	
MARINE STORES SUPPLIED TO SHIPS AND VESSELS.												
To pilot-vessels		16,200		.....		.....		.....	.....	.....	.....	Included under building and repairs—*Materiel.*
„ steam-launch "Clytie" ...		500		.....		.....		.....	.....	.....	.....	
„ „ "Calcutta"		250		.....		.....		.....	.....	.....	.....	
		16,950		.....		.....		.....	.....	.....	.....	
MISCELLANEOUS.												
Mooring-hire	14,286		14,286		14,286		21,428		16,490		9,726	Nine sets of moorings have been given up by Government.
Harbour Masters' fees	1,500		1,500		1,500		1,500		330		449	
Life-boat establishment at Goalundo	.....		796		796		796		742		449	
Shipping fees and sundries ...	500		500		500		500		577		287	
Allowance to Port Commissioners for collecting pilotage bills	2,800		2,800		2,800		2,800		.....		3,500	
Calcutta Port Approaches ...	.....		.....		.....		.....		2,30,588		11	
Tidal Semaphores at False Point	.....		300		300		.....		.....		25	Previously included under Port Approaches.
Fees to masters of merchant vessels for sitting on Courts of Enquiry	500		500		500		500		175		75	
Contributions to Cuttack and Pooree Port Funds	.....		.....		.....		.....		16,000		.....	
		19,586		20,682		20,682						
SMALL BOATS.												
Port Officer's steam-launch "Calcutta."												
Wages of crew	1,080		1,080		1,080		1,080		.....		630	
Stores and repairs	.....		.....		.....		200		.....		473	Included under Building and Repairs—*Materiel.*
		1,080		1,080		1,080						
Assistant Port Officer's Bholio.												
Wages of crew	.....		.....		.....		1,008		.....		84	Boat not required, the post of Assistant Port Officer having been abolished.
Store and repairs	.....		.....		.....		200		.....		.....	
Miscellaneous	2,000		2,238		2,238		2,208		4,227		1,259	
		2,000		2,238		2,238						
Total Miscellaneous ...		22,666		24,000		24,000		32,220	2,09,129	32,800	16,988	

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 6TH JANUARY 1883.

RESOLUTION.

READ—

Endorsement from the Accountant-General, No. 19360, dated the 7th December 1882, submitting the estimates of Provincial receipts and expenditure of the Marine Department for 1883-84.

RECEIPTS.

The Accountant-General's regular estimate of pilotage receipts for the current year amounts to Rs. 8,70,000, and his estimate for 1883-84 is Rs. 8,25,000. The receipts in the last three years were—

	First seven months.	Last five months.	Total.
	Rs.	Rs.	Rs.
1879-80	4,08,863	4,03,079	8,11,942
1880-81	4,60,523	4,49,978	9,10,501
1881-82	4,58,191	3,97,015	8,55,206

The receipts during the first seven months of the current year aggregated Rs. 4,41,640. The total by the end of the year may not exceed Rs. 8,50,000. This amount will accordingly be taken as the regular estimate for 1882-83. The same sum will be entered for next year. The Accountant-General's regular estimate of the remaining items of receipts amounts to Rs. 51,000, against the sanctioned estimate of Rs. 44,000. The increase is mainly due to the hire of the steamer *Undaunted* to the Port Commissioners, and may stand. A sum of Rs. 5,000 has also been provided on this account in the estimate for 1883-84, but as the Port Commissioners' new steamer will be out early next year, the provision may be struck out of the budget. The Accountant-General's estimates in other respects are accepted. The regular estimate of total receipts for the current year will stand at Rs. 9,01,000, and the estimate for next year at Rs. 8,95,000.

EXPENDITURE.

2. The Accountant-General's estimates of expenditure for 1883-84 are compared in the following table with the sanctioned grants for 1882-83 and the actuals of 1881-82:—

	Estimate, 1883-84.	Sanctioned grant, 1882-83.	Actual, 1881-82.
	Rs.	Rs.	Rs.
Marine Establishment	65 000	57,668	80,287
State Yacht Establishment	1,280	1,280	1,340
Pilotage, Pilot Establishments and Vessels...	6,67,000	6,28,200	6,32,930
Light-houses	.....	.....	6,503
Building and repair of ships (personnel)	19,520	41,500	12,889
Ditto ditto (material)	46,500	23,500	32,180
Victuals for crews of ships and vessels	12,300	12,300	10,613
Coal supplied to ships and vessels	21,000	31,400	9,317
Purchase of ships and vessels	.....	.....	.....
Miscellaneous	24,000	32,220	2,69,129
	8,56,600	8,28,068	10,55,218
Deduct for rounding ...	600	68	.....
Total ...	8,56,000	8,28,000	10,55,248

The large decrease in the sanctioned grant for the current year, compared with the actuals of 1881-82, was due to the transfer of the port approaches and the False Point Light-house to the Port Commissioners, and the proposed amalgamation of the offices of the Port Officer and the Shipping Master. The amalgamation of the two offices has not yet been effected, and the Accountant-General has accordingly made a larger provision for next year. There is a proposal to utilize the available space in the Custom-house for the purpose.

The Board of Revenue will be asked to expedite the submission of the report on the subject called for by the General Department; but as it is not certain when the two offices will be brought under one roof, the Accountant-General's estimate for next year is accepted, subject to the following remarks.

3. *Marine Establishments.*—Under this head the Accountant-General has made a provision of Rs. 9,360 and Rs. 4,324 for office establishments and servants of the Port Officer and Shipping Master, respectively. In Government order No. 75T—G, dated the 6th June 1882, establishments costing Rs. 7,848 and Rs. 4,134, respectively, were sanctioned for the two offices; and in Resolution of this Department, No. 2093T—F, dated the 11th October last, increases to the extent of Rs. 84 and Rs. 96 were made to the pay of the peons. The annual charges on account of these establishments amount therefore to Rs. 7,932 and Rs. 4,230. The Accountant-General has included in the Port Officer's budget the cost of the Wreck Registration Department, which has hitherto been an Imperial charge. If it is intended to provincialize this charge, an application should be made to the Government of India for a proportionate increase in the percentage of land revenue made over to this Government in the late financial contract. The question is under correspondence in the General Department, and pending the decision of the Government of India, the provision made in the budget for establishments, postage charges, &c., of the Wreck Department will be struck out. No explanation is furnished of the increase of Rs. 94 in the establishment charges of the Shipping Master, and it will therefore be disallowed. The total establishment charges will therefore stand at Rs. 7,932 and Rs. 4,230 respectively, and the postage charges at Rs. 200, that being the actual expenditure in 1881-82, instead of Rs. 300 provided by the Accountant-General.

4. *Pilotage, Pilot Establishments, and Vessels.*—Increased provision has been made under this head on account of "Pilotage allowance to Free-list Pilots" and "Pilotage allowance to Licensed Pilots." A sum of Rs. 52,600 is entered for Branch Pilots, against Rs. 46,000 for the current year. The additional provision is, it is stated, required for a Branch Pilot on the salaried list, who has elected to remain under the old rules. The explanation is not quite explicit, but, pending an enquiry to be made by the General Department on the subject, the estimate is passed. The Accountant-General has entered Rs. 100 for contingencies of pilot vessels, against Rs. 1,000 for the current year. As the new pilot-brig will arrive during next year, a sum of Rs. 200 may be inserted.

5. *Coal supplied to Ships and Vessels.*—The Accountant-General has adopted the local estimate of Rs. 20,100 under this head, but has entered Rs. 21,000 in the abstract statement prefixed to his budget. This is evidently a clerical oversight. The local estimate will stand.

6. In accordance with the foregoing remarks, the grants under Marine for 1883-84 will stand as follows :—

	Grant for 1883-84. Rs.
Marine Establishments	63,382
State Yacht ditto	1,280
Pilotage, Pilot Establishments, &c.	6,67,100
Buildings and repairs	66,020
Victuals for crews	12,300
Coal	20,100
Miscellaneous	24,000
	8,54,182
Deduct for rounding ...	182
Total ...	8,54,000

ORDER.—Ordered that a copy of the above Resolution, with a copy of the estimates, be forwarded to the Accountant-General; to the Port Officer, Calcutta; to the Secretary to the Board of Revenue, and to the General Department of this Government, for information.

By order of the Lieutenant-Governor of Bengal,

COLMAN MACAULAY,

Secretary to the Govt. of Bengal.

No. 51.

COPY, with copy of the estimates, forwarded to the Accountant-General for information.

No. 52.

COPY, with copy of the estimates, forwarded to the Port Officer, Calcutta, for information.

No. 53.

COPY, with copy of the estimates, forwarded to the Board of Revenue, with a request that report called for in paragraph 3 may be submitted to the General Department of this Government.

No. 54.

COPY of the Resolution and of the estimates, and of the above endorsement to the Board of Revenue, forwarded to the General Department of this Government for information and guidance.

By order of the Lieutenant-Governor of Bengal,

C. W. BOLTON,

Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 6th January 1883.

H. P.—Reg. No. 11720C—98—25-1-83.

ANNUAL ESTIMATE, EDUCATION DEPARTMENT, 1883-84.

No. 2145C, dated Calcutta, the 11th January 1883.

Memo. by A. C. Tupp, Esq., Accountant-General, Bengal.

Forwarded to the Secretary to the Government of Bengal, Financial Department.

Government of Bengal—Provincial.

XIX—Education.

Receipts.	Local estimate, 1883-84.		Accountant-General's estimate, 1883-84.		Sanctioned estimate 1883-84.		Sanctioned estimate, 1882-83.		Actuals, 1881-82.	Regular estimate, 1882-83.	Actuals for six months, 1882-83.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
FEES, GOVERNMENT COLLEGES.												
Fees and fines, General classes	1,54,000		1,60,000		1,60,000		1,54,000		1,80,043		68,480	Increased with reference to the receipts of the past year, but the figures included some portion of the fees of the Law class of the Presidency College.
Ditto Law classes ...	29,200		29,200		29,200		8,000		15,163		9,184	The fees of the Presidency College Law class are now being shown under this head.
		1,83,200		1,89,200		1,89,200		1,62,000	1,95,206		77,664	
FEES, GOVERNMENT SCHOOLS.												
Fees and fines, High Schools ..	2,60,000		2,60,000		2,60,000		2,51,000		2,58,511		1,30,488	
Ditto, Middle do.	60,000		60,000		60,000		49,000		45,006		27,294	
Ditto, Law do.									812		260	
		3,20,000		3,20,000		3,20,000		3,00,000	3,04,329		1,58,042	
INCOME FROM ENDOWMENTS.												
Interest from Government securities	16,027		...		.....		15,770		.....		.....	These receipts are credited under XXII—Interest.
Rent of lands and houses ...	6,210		6,200		6,200		6,790		6,259		1,767	
		22,237		6,200		6,200		22,560	6,259		1,767	
CONTRIBUTIONS.												
From Native States and private persons	18,000		18,000		18,000		24,000		16,691		9,373	Contribution for the Cuttack College no longer required.
From Municipalities	64,647		64,600		64,600		1,000		720		384	Contributions expected to be derived from Municipalities towards the support of zillah and vernacular schools in municipal limits, see letter from Government of Bengal, dated 24th July 1882.
		82,647		82,600		82,600		25,000	17,411		9,757	
SALE-PROCEEDS OF BOOKS		200		200		200		200	597		78	
MISCELLANEOUS.												
Scholarship examination fees	.....		.....		.....		.....		35		6	
Transfer fees	400		400		400		400		479		152	
Public Works Department examination fees	300		...		.....		300		31		...	These fees are not being credited to Government.
Miscellaneous	800		20,000		20,000		20,000		40,016		13,882	
		1,500		20,400		20,400		20,700	40,561	.....	14,020	
		6,09,784		6,18,600		6,18,600		5,30,400				
Deduct for rounding		.. ..		600	.....	600		460				
Total ...		6,09,784		6,18,000		6,18,000		5,30,000	5,73,363	5,60,000	2,61,328	

Net increase in 1883-84, Rs. 88,000.

Grant 22.—Education.

	Budget Estimate. 1883-84.	Budget Estimate. 1882-83.	Sanctioned grant, 1883-84.	Increase.	Decrease.	Actuals, 1881-82.	Regular estimate, 1882-83.	Actuals for six months, 1882-83.	Explanatory Remarks
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Direction	72,000	67,540	72,000	4,460	.....	73,645	72,000	30,608	
Inspection	4,15,000	3,85,420	4,17,000	29,580	.....	3,79,277	3,88,000	1,79,983	
Government Colleges, General, 1st grade ...	3,35,000	3,55,120	3,35,000	.....	120	3,39,767	3,27,000	1,60,236	
Ditto ditto Calcutta Madrassah ...	37,100	28,000	37,100	9,100	.....	30,030	30,000	14,291	
Ditto ditto General, 2nd grade ...	27,000	43,900	27,000	.....	16,900	24,502	42,000	21,222	
Ditto ditto Sanskrit College ..	31,800	32,000	31,800	.....	200	30,501	31,000	16,245	
Ditto ditto Special	1,09,000	82,456	1,09,000	26,544	.....	1,07,862	1,05,000	46,920	
Ditto ditto Schools, High	4,55,000	4,10,880	4,35,000	24,120	.....	4,10,067	4,23,700	2,05,065	
Ditto ditto Middle	1,25,000	1,23,000	1,25,000	2,000	.....	1,16,523	1,23,000	57,541	
Ditto ditto Low	3,100	3,100	3,100	.....	.....	3,090	3,300	1,617	
Girls' Schools	24,000	24,000	24,000	.....	.....	20,571	21,000	10,356	
Normal Schools	67,000	65,000	67,000	2,000	.....	63,318	65,000	32,827	
Boarding Schools	33,000	25,000	33,000	8,000	.....	21,253	25,000	14,146	
Technical Schools	40,000	43,600	40,000	... ..	3,600	33,923	30,500	14,074	
Scholarships	1,85,000	1,70,000	1,85,000	15,000	... ..	1,63,008	1,80,000	86,255	
Prizes	3,800	3,800	3,800	.....	.....	2,968	3,500	791	
Grants for the encouragement of Literature ..	13,100	17,200	13,100	.....	4,100	10,254	10,000	6,253	
Grants-in-aid and assignments	12,00,000	10,00,000	12,22,000	2,00,000	.....	9,30,340	10,36,000	3,04,766	
Miscellaneous	17,100	18,300	17,100	.....	1,200	15,760	16,000	7,436	
Total ...	.....	28,78,316	... ..	.....	.....	.....	.....	.....	
Deduct for rounding ...	.....	316	.....	316	.....	.....	.....	.....	
Total ...	31,73,000	28,78,000	31,97,000	3,21,120	26,120	27,76,480	29,34,000	13,06,612	

Net increase in 1883-84, Rs. 2,95,000.

GRANT 22.—EDUCATION—*continued.*

Numbers 1882-83.	Numbers 1883-84.	DETAILS.	Local estimate, 1883-84.		Accountant-General's estimate, 1883-84.		Sanctioned grant, 1883-84.		Sanctioned estimate, 1882-83.		Actuals, 1881-82.	Regular estimate, 1882-83.	Actuals for six months, 1882-83.	EXPLANATORY REMARKS.
		DIRECTION.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Salaries.												
1	1	Director of Public Instruction ...		26,750		26,750		26,750		26,150	26,593		12,944	Annual increment.
		Establishments.												
20	26	Clerks	21,010		21,010		21,010		17,614		18,175		9,360	Revision of establishment sanctioned in letters from Government of Bengal, No. 262TG, dated 15th August 1882, and No. 444, dated 8th September 1882, and grade increments.
13	13	Servants	1,128		1,128		1,128		1,056					
		Temporary establishment ...	.....		.....		.....				.....		99	Increase to pay of peons sanctioned in Resolution, Government of Bengal, Financial Department, dated 11th October 1882.
				22,138		22,138		22,138		18,670	18,175		9,459	
		District Committees.												
		Establishment under District School Committees	15,162		15,162		15,162		14,424		15,011		7,688	Clerks for Pooree and Khoolna, and increase of pay for Midnapore.
		Service postage stamps									502		353	
		Contingencies									1,772		374	Increase for the new district of Khoolna.
		Travelling allowances	4,400		4,400		4,400		4,300		242		157	
				19,562		19,562		19,562		18,724	17,527		8,572	
		Contingent Charges.												
		House rent	.....		.....		.....		540		6,421		3,087	Office removed to Writers' Buildings.
		Office expenses and miscellaneous	1,626		1,626		1,626		1,626		2,178		2,142	
		Value of mathematical instruments	.....		.....		.....		.....		63		.....	
				1,626		1,626		1,626		2,166	8,662		5,229	
		Travelling Expenses.												
		Travelling allowances		500		500		500		500	383		.....	
		Postage Charges.												
		Service postage stamps ...		1,500		1,500		1,500		1,500	1,305		404	
		Total ...		72,076		72,076		72,076		67,710	72,645			
		Deduct for rounding				76		76		170				
		Total direction ...		72,076		72,000		72,000		67,540	72,645	72,000	36,608	
		INSPECTION.												
		Salaries.												
4	5	Inspectors ...	69,000		69,000		69,000		62,000		84,745		39,159	An additional Inspector budgetted for out of the present number of graded officers.
5	7	Assistant and Joint Inspectors	29,620		29,620		29,620		21,840					Assistant Inspectors appointed for the Presidency and Patna divisions. See letter from Government of Bengal, General Department, No. 605—A, dated 7th October 1882.
46	47	Deputy Inspectors, including Inspectors ...	86,895		86,895		86,895		83,572		1,69,925		84,079	A Deputy Inspector for Khoolna appointed in Government orders No. 19TG, dated 15th May 1882, and grade increments.
166	169	Sub-Inspectors ...	95,695		95,695		95,695		94,685					Three Sub-Inspectors for Midnapore, Noakhali, and Darjeeling under orders of Government Nos. 144 and 51, dated 4th March and 27th January 1882.
				2,81,210		2,81,210		2,81,210		2,62,097	2,54,670		1,23,238	
		Establishment.												
		Clerks	14,458		14,458		14,458		13,107		16,234		8,581	Increase in the offices of Inspector of Schools, Presidency Circle, and Joint Inspector of Orissa. Two new clerks for the Assistant Inspectors of Patna and Presidency, and grade increments.
		Servants	1,908		1,908		1,908		1,740					
		Temporary establishment ...	.....		.....		.....		.....		20		.....	Servants for Assistant Inspectors and increase to pay of peon of Presidency Inspector under Resolution, Government of Bengal, Financial Department, dated 11th October 1882.
				16,366		16,366		16,366		14,847	16,254		8,581	

GRANT 22.—EDUCATION—*continued.*

RECEIPTS	Local estimate, 1883-84.		Accountant-General's estimate, 1883-84.		Sanctioned grant, 1882-83.		Sanctioned estimate, 1882-83.		Actuals, 1881-82.	Regular estimate, 1882-83.	Actuals for six months, 1882-83.	EXPLANATORY REMARKS.
INSPECTION—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Contingent Charges.												
Travelling allowances, including charges of clerks and conveyance of records ...	16,000		14,000		16,000		12,000		11,248		8,180	An increased number of inspecting officers.
Travelling charges of Deputy Inspectors ...	27,000		26,000		25,000		25,000		86,131		40,115	Ditto of Deputy and Sub-Inspectors.
Ditto Sub-Inspectors ...	69,000		69,000		69,000		65,000					
House rent ...	4,164		4,164		4,164		1,584		1,519		866	Rent for the Presidency Inspector's office and increase for Assistant Inspector, Chota Nagpore.
Contingencies ...	1,752		1,752		1,752		1,884		2,029		1,008	
Ditto of Deputy and Sub-Inspectors ...	4,400		4,400		4,400		4,300					Increase for Khoolos.
Repairing Inspectors' boat ...	50		...		.....		50		....		.....	No such charge has appeared in the accounts during the past two years.
Value of medical stores ...	...		.....		.....		.....		87		.....	
		1,23,290		1,19,316		1,21,316		1,09,818	1,01,914		45,164	
Postage Charges.												
Service postage stamps ...		6,000		6,500		6,500		6,000	6,439		2,980	Increased with reference to the payments of the past two years.
Total ...				4,27,392		4,25,392		3,92,762				
Deduct probable savings ...				8,392		8,392		7,342				
Total Inspection ...		4,26,872		4,15,000		4,17,000		3,85,420	3,79,277	3,88,000	1,79,963	
GOVERNMENT COLLEGES—GENERAL.												
FIRST GRADE COLLEGES.												
NUMBERS. 1882-83. 1883-84.												
7 7 Principals ...	86,500		86,500		86,500		86,100		3,10,338		1,48,517	An officer of lower grade for Kishnaghur against annual increment.
34 33 Professors ...	1,96,855		1,96,855		1,96,855		2,02,260					One Professor transferred to the Madrassah against annual increments.
6 6 Assistant Professors ...	21,540		21,540		21,540		22,380					An officer of lower grade for Cuttack against annual increments.
8 10 Lecturers and Assistant Lecturers	15,085		15,085		15,085		13,650					Additional Lecturers for Hooghly and Kishnaghur and annual increments, against Lecturers on smaller pay for Dacca and Cuttack.
5 5 Teachers ...	2,160		2,160		2,460		2,400					Pay of the teacher of gymnastics in the Dacca College reduced.
1 1 Pundit ...	600		600		600		600					
1 1 Moulvie ...	655		655		655		600					Grade increment.
Clerks, Librarians and servants ...	14,511		14,435		14,535		14,241		13,550		6,875	Grade increments and increase to pay of peons in Presidency College under Resolution, Government of Bengal, Financial Department, dated 11th October 1882.
		3,37,906		3,37,930		3,38,230		3,42,231	3,23,883		1,55,392	
Contingent Charges.												
Rent ...	65		65		65		65		300		180	
Travelling allowances ...	...		.....		.....		...		505		118	
Library ditto ...	4,767		5,067		5,067		4,767		4,884		1,191	Increase for the Cuttack and Rajshahye Colleges sanctioned in letter from Government of Bengal, No. 508, dated 22nd December 1882.
Miscellaneous charges ...	4,458		4,458		4,458		4,458		6,969		3,041	
Charges for chemicals ...	300		300		300		300		503		153	
Petty construction and repairs	1,000		1,000		1,000		1,000					
Scientific apparatus ...	2,500		2,500		2,500		2,500		.....		.....	This is a reproduction for the Patna College, as the expenditure is not likely to be incurred this year.
Charges for European stores	.....		.....		.....		...		2,512		110	
Value of mathematical instruments ...	.....		.....		.....		.....		87		.....	
		13,090		13,390		13,390		13,090	15,820		4,793	
Postage Charges.												
Service postage stamps... ...		78		78		[illegible]		78	64		51	
Total ...		3,51,074		3,51,398		3,5[illegible]		3,55,399			.....	
Deduct probable savings ...				16,398		16,[illegible]		20,279			.....	
Total Government Colleges—General 1st grade ...		3,51,074		3,35,000		3,35,[illegible]		3,35,120	3,39,767	3,27,000	1,60,236	
CALCUTTA MADRASSA.												
NUMBERS. 1882-83. 1883-84.												
1 1 Principal ...	7,200		7,200		7,200		3,600		24,408		12,906	The status of the Madrassah is to be raised so as to teach up to the First Arts.
... 1 Professor ...	3,000		3,000		3,000		...					The Professor is to be transferred from the Presidency College.
24 24 Teachers ...	23,360		23,360		23,360		21,710					Appointment of one higher officer and grade increments.
Clerks and Librarian ...	1,110		1,110		1,110		1,110		2,188		1,004	Increase to be met from surplus fees.
Servants ...	1,062		1,062		1,062		981					
		35,732		35,732		35,7[illegible]		27,401	26,680		13,910	

GRANT 22.—EDUCATION—*continued.*

RECEIPTS.	Local estimate, 1883-84.		Accountant-General's estimate, 1883-84.		Sanctioned grant, 1883-84.		Sanctioned estimate, 1882-83.		Actuals, 1881-82.	Regular estimate, 1881-83.	Actuals for six months, 1883-83.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
GOVERNMENT COLLEGES, GENERAL, FIRST GRADE—*continued.*												
CALCUTTA MADRASSA—*contd.*												
Contingent Charges.												
Library and prize allowance ...	770		770		770		770		761		18	
Miscellaneous charges	600		600		600		600		2,577		363	
		1,370		1,370		1,370		1,370	3,338		381	
Postage Charges.												
Service postage stamps ...		.....		.....		.....		.....	1 5		.....	
Total ...		37,102		37,102		37,102		28,771			.....	
Deduct Fractions ...				2		2		771			.....	
Total Calcutta Madrassa ..		37,102		37,100		37,100		28,000	30,039	30,000	4,291	
GOVERNMENT COLLEGES, GENERAL, SECOND GRADE.												
NUMBERS. 1882-83. / 1883-84.												
1 / 1 Principal	7,650		7,650		7,650		7,050					Annual and grade increments in the Berhampore College.
1 / 1 Professor ...	1,440		1,440		1,440		1,320					
1 / 1 Assistant Professor	2,350		2,350		2,350		2,230		22,699		18,277	
5 / 5 Masters	11,100		11,100		11,100		11,100					
2 / 2 Pundits	1,200		1,200		1,200		1,200					
2 / 2 Teachers ...	960		960		960		960					
Clerks	582		582		582		522		1,089		1,553	Increase sanctioned by the Director, payable from fees.
Servants	684		684		684		684					
		25,966		25,966		25,966		25,066	23,788		19,830	
Contingent Charges.												
Miscellaneous charges	460		460		460		460		287		1,236	
Petty construction and repairs	700		700		700		700		75		26	
Library allowance	402		402		402		402		262		110	
Charges for European stores ...	.....		.....		.....		.....		80		.....	
		1,562		1,562		1,562		1,562	704		1,372	
Postage Charges.												
Service postage stamps ..		24		24		24		24	10		20	
Total ..		27,552		27,552		27,552		26,652	24,502		.....	
Deduct probable savings ..		.....		552		552		752	.....		.....	
Total ...		.....		.....		.....		25,900	.....		.....	
Moorshedabad College		.....		.....		.....		18,000	.....		.....	Transferred to Collegiate Schools.
Total Government Colleges, General second grade... ...		27,552		27,000		27,000		43,900	24,502	42,000	21,227	
SANSKRIT COLLEGE.												
NUMBERS. 1882-83. / 1883-84.												
1 / 1 Principal	9,000		9,000		9,000		9,000					
4 / 4 Professors and Lecturers ...	6,600		6,600		6,600		6,600					
		15,600		15,600		15,600		15,600				
School Department.									27,689		15,328	An ungraded officer" appointed in place of an officer in class VII.
8 / 8 Assistant Professors and Pundits for Sanskrit Grammar ...	4,620		4,620		4,620		4,896					Grade increments.
6 / 6 Masters	6,616		6,616		6,616		6,316					
		11,236		11,236		11,236		11,211	27,689		15,328	
Librarian, clerks, and servants		1,608		1,620		1,620		1,608	1,601		804	Increase to pay of peon under Resolution, Government of Bengal, Financial Department, dated 11th October 1882.
Contingent Charges.												
Library and prize allowance ...	750		750		750		750		750		.....	
Miscellaneous charges ..	240		240		240		240		454		108	
A new catalogue for Sanskrit manuscripts	2,363		2,363		2,363		2,[illegible]		.....		.....	The expenditure will probably not be incurred this year.
Purchase of furniture	.....		.....		.....		350		.....		.....	
		3,353		3,353		3,353		3,703	1,204		108	
Postage Charges.												
Service postage stamps ...		5		5		5		5	7		5	
Total ...		31,802		31,814		31,814		32,127	.....		.....	
Deduct for rounding		.....		14		14		127	.....		.....	
Total Sanskrit College ...		1,802		31,800		31,800		32,000	30,501	31,000	16,245	

GRANT 22.—EDUCATION—*continued.*

Numbers 1882-83	Numbers 1883-84	DETAILS.	Local estimate, 1883-84.		Accountant General's estimate, 1883-84.		Sanctioned grant, 1883-84.		Sanctioned estimate, 1882-83.		Actuals, 1881-82.	Regular estimate, 1882-83.	Actuals for six months, 1882-83.	EXPLANATORY REMARKS.
		GOVERNMENT COLLEGES, SPECIAL.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		ENGINEERING COLLEGE, HOWRAH.												
6	5	Principal and Professors ...	37,900		37,900		37,900		39,810					One Professor who is expected to go on furlough not estimated for.
1	1	Assistant Lecturer	1,800		1,800		1,800		1,800		42,632			
1	1	Lecturer on Physical Science ...	2,400		2,400		2,400		3,000					An officer of lower grade.
2	2	Masters	4,000		4,000		4,000		3,940				23,383	Grade increment.
		Cost of an annual course of 30 lectures on limes and cements	1,440		1,440		1,440		1,440					
				47,540		47,540		47,540		49,990	42,632		23,383	
		Clerks, draughtsmen, monitors, and servants	5,106		5,106		5,106		4,410		6,612		2,496	An additional clerk, an assistant for the laboratory, and increase to pay of servants, sanctioned in letters from Government of Bengal, No. 378, dated 27th July 1882, and No. 240, dated 15th April 1882.
		Allowance to drill sergeant for doing stewards' work ...	360		360		360		360					
				5,466		5,466		5,466		4,770				
		Contingent Charges.												
		Survey allowance	2,000		2,000		2,000		2,000		3,094		93	
		Model ditto	600		600		600		600				1,151	
		Library ditto	600		600		600		600					
		Boarding charges	29,126		27,000		27,000		.....		24,238		.....	The absence of budget provision for 1882-83 is due to the expenditure being incurred in the Public Works Department, and therefore not included in the estimate prepared by the College authorities.
		Chemical apparatus	.....		.....		.....		.....		2,119			
		Purchase and repair of furniture	.....		.....		.....		.....		1,279			
		Petty construction and repairs	.....		.....		.....		.....		367			
		Cost of medical stores	.....		300		300		.....		342		.....	Entered with reference to the charge of the past year.
		Travelling allowances	.....		300		300		.....		995		8	A small provision in case of any payments being made.
		Miscellaneous charges	1,564		1,564		1,564		1,564		3,726		6,957	
				33,890		32,364		32,364		4,764	36,160		8,209	
		Postage Charges.												
		Service postage stamps		.....		50		50		.....	46		25	Entered with reference to payments of the past two years.
		Total Special Colleges ...		86,896		85,420		85,420		59,524	85,450		34,113	
		LAW CLASSES.												
10	11	Law Professor and Lecturers ...		24,385		24,385		24,385		23,280	22,402		12,807	A lecturer for the Midnapore College, and increased fees in Hooghly, Dacca, and Rajshahye against decrease in Kishnaghar and Cuttack.
		Total ...		1,11,281		1,09,805		1,09,805		82,804	1,07,852			
		Deduct for rounding ...		.....		805		805		348	.....			
		Total Government Colleges, Special		1,11,281		1,09,000		1,09,000		82,456	1,07,852	1,05,000	46,920	
		GOVERNMENT SCHOOLS, HIGH.												
		COLLEGIATE SCHOOLS.												
157	147	Masters ...	1,03,308		1,16,029		1,16,029		1,00,807		1,17,911		63,173	The charges of the Moorshedabad Nizamut College kept up for the members of the Nawab's family have been transferred to this head from 2nd grade colleges with reference to the change made by the Director, as it is stated not to be a college in the proper acceptation of the terms, the instruction given not reaching up to that standard. Some increases for masters, clerks, and servants have been sanctioned by the Director, payable from fees.
		Clerks, librarians, and servants ...	6,231		8,595		8,595		5,846					
				1,09,539		1,24,624		1,24,624		1,06,653	1,17,911		63,173	
		Contingent Charges.												
		Contingencies	1,839		2,300		2,300		1,959		3,732		3,087	
		Library allowance	1,450		1,450		1,450		1,408		2,452		530	
		Prize scholarships	.....		488		488		.....		.....		.....	
		House-rent	48		48		48		628		410		180	
		Medical officer	.....		480		480		.....		.....		.....	
		Diet allowances	.....		2,400		2,400		.....		.....		.....	
		Petty construction and repairs	700		700		700		700		578		685	
				4,037		7,866		7,866		4,695	9,172		4,482	

GRANT 22.—EDUCATION—*continued.*

RECEIPTS.	Local estimate, 1883-84.		Accountant-General's estimate, 1883-84.		Sanctioned grant, 1883-84.		Sanctioned estimate, 1882-83.		Actuals, 1881-82.	Regular estimate, 1882-83.	Actuals for six months, 1882-83.	EXPLANATORY REMARKS.
GOVERNMENT SCHOOLS, HIGH.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
COLLEGIATE SCHOOLS—*contd.*												
Travelling Expenses.												
Travelling allowances		.....		.....		.....		.....	72		13	
Postage Charges.												
Service postage stamps ...		52		52		52		52	76		62	
Total ...		1,13,628		1,32,542		1,32,542		1,11,400	1,27,231			
Deduct for rounding ...		.....		542		542		520	.....			
		1,13,628		1,32,000		1,32,000		1,10,880	1,27,231			
Moorshedabad College		18,000		.....		.....		.....	.....			
Moorshedabad School		12,000		.....		.....		12,000	.....		.....	Transferred to zillah schools.
Total Collegiate Schools ...		1,43,628		1,32,000		1,32,000		1,22,880	1,27,231		67,730	
ZILLAH SCHOOLS.												
NUMBERS. 1882-83. 1883-84.												
428 455 Masters	2,63,925		2,72,565		2,72,565		2,60,590		2,57,978		1,30,788	The Moorshedabad City School has been transferred to this head from 2nd grade colleges, it being quite distinct from the Nizamut Collegiate School maintained for the members of the Nawab's family, and the standard of education not so high. Some increases for masters, clerks, and servants have been sanctioned by the Director, payable from fees.
Clerks, librarian, and servants ...	13,851		14,991		14,991		13,341					
		2,77,776		2,87,556		2,87,556		2,73,931	2,57,978		1,30,788	
Contingent Charges.												
Miscellaneous charges	5,441		5,621		5,621		5,487		14,212		4,205	
Allowance to Medical Officer ...	.....		600		600		.....		.....		.....	
Library allowance	3,576		4,108		4,108		3,552		4,491		315	
Medicines	.....		100		100		.....		.....		.....	
Petty construction and repairs	3,000		3,000		3,000		3,000		3,600		460	
House rent	1,879		1,879		1,879		1,999		2,048		1,084	
		13,896		15,308		15,308		14,038	24,351		6,064	
Travelling Expenses.												
Travelling allowances		.....		.....		.....		.....	211		369	
Postage Charges.												
Service postage stamps		188		188		188		213	296		114	
Total ...		2,91,860		3,03,052		3,03,052		2,88,182	2,82,836		1,37,335	
Deduct for rounding ...				52		52		182				
Total Zillah Schools		2,91,860		3,03,000		3,03,000		2,88,000	2,82,836		1,37,335	
Total Government Schools, High		4,35,488		4,35,000		4,35,000		4,10,880	4,10,067	4,23,700	2,05,065	
GOVERNMENT SCHOOLS—MIDDLE.												
ENGLISH SCHOOLS.												
NUMBERS. 1882-83. 1883-84.												
23 24 Masters	9,420		9,420		9,420		8,940		6,898		3,767	Increase to be met from surplus fees.
Clerks and servants	276		276		276		396					Post of a clerk kept in abeyance.
		9,696		9,696		9,696		9,336	6,898		3,767	
Contingent Charges.												
Miscellaneous charges	636		636		636		636		269		269	
Library allowance	.....		.....		.....		80		203		26	Not required in 1883-84.
		636		636		636		716	472		295	
Travelling Expenses.												
Travelling allowances		.....		.....		.....		.....	.....		.....	
Postage Charges.												
Service postage stamps ...		.....		.....		.....		.....	.....		1	
Total English Schools ...		10,332		10,332		10,332		10,052	7,372		4,063	

GRANT 22—EDUCATION—*continued.*

Numbers 1882-83.	Numbers 1883-84.	Details.	Local estimate, 1883-84.		Accountant-General's estimate, 1883-84.		Sanctioned grant, 1883-84.		Sanctioned estimate, 1882-83.		Actuals, 1881-82.	Regular estimate, 1882-83.	Actuals for six months, 1882-83.	Explanatory Remarks.
		GOVERNMENT COLLEGES, MIDDLE—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		VERNACULAR SCHOOLS.												
507	500	Masters	80,500		80,500		80,500		82,138		94,729		36,490	The several decreases are due to the Chybassa Model School having been amalgamated with the Zillah School. An increase for the wages of servants has been sanctioned by the director, payable from fees.
		Clerks and servants	4,192		4,192		4,192		4,186					
				84,692		84,692		84,692		86,324	74,729		36,490	
		Contingent Charges.												
		Rents	2,364		2,364		2,364		2,457		2,151		1,102	
		Miscellaneous charges	3,427		3,427		3,427		3,796		4,266		1,326	
		Library allowance	617		617		617		632		.....		.....	
		Petty construction and repairs	800		800		800		800		584		199	
				7,208		7,208		7,208		7,685	7,001		2,627	
		Travelling Expenses.												
		Travelling allowances		.....		100		100		.....	76		40	Entered with reference to the payments of the past two years.
		Postage Charges.												
		Service postage stamps		.....		125		125		.....	121		58	Ditto ditto ditto.
		Total Vernacular Schools...		91,900		92,125		92,125		94,009	81,929		39,215	
		Circle Schools		25,000		25,000		25,000		25,000	27,224		14,263	
		Total ...		1,27,232		1,27,457		1,27,457		1,29,061	1,16,523		57,541	
		Deduct probable savings ...		.....		2,457		2,457		6,061				
		Total Government Schools, Middle		1,27,232		1,25,000		1,25,000		1,23,000	1,16,523	1,23,000	57,541	A smaller deduction as the expenditure is increasing.
		GOVERNMENT SCHOOLS, LOW.												
		LOWER CLASS VERNACULAR.												
27	28	Masters		2,826		2,826		2,826		2,814	3,587		1,517	Increase sanctioned by Director, payable from fees.
		Contingent Charges.												
		Miscellaneous Charges ...	224		224		224		236		242		88	
		Petty construction and repairs	100		100		100		100		55		5	
				324		324		324		336	297		93	
		Postage Charges.												
		Service postage stamps		.....		.....		.....		.....	16		7	
		Total ...		3,150		3,150		3,150		3,150				
		Deduct for rounding ...				50		50		50				
		Total Government Schools, Low.		3,150		3,100		3,100		3,100	3,900	3,300	1,617	
		GOVERNMENT SCHOOLS FOR GIRLS.												
17	17	Teachers and servants... ...	15,746		15,746		15,746		15,636		16,532		8,710	Grade increments.
		Boarding charges	2,400		2,400		2,400		2,400		.....		.....	
		Miscellaneous charges	5,244		5,244		5,244		5,244		3,206		1,226	
		House rent ...	840		840		840		840		780		420	
		Travelling allowance	.....		.....		.....		.....		53		.....	
		Total ...		24,230		24,230		24,230		24,120				
		Deduct for rounding ...				230		230		120				
		Total Girls' Schools ...		24,230		24,000		24,000		24,000	20,571	21,000	10,356	

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GRANT 22.—EDUCATION—*continued.*

RECEIPTS.	Local estimate, 1883-84.		Accountant-General's estimate, 1883-84.		Sanctioned grant, 1883-84.		Sanctioned estimate, 1882-83.		Actuals, 1881-82.	Regular estimate, 1882-83.	Actuals for six months, 1882-83.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
NORMAL SCHOOLS.												
NUMBERS. 1882-83. 45 / 1883-84. 46 — Masters	36,390		36,390		36,390		35,420					
Clerks, librarians, and servants	2,304		2,304		2,304		2,136		36,754		18,969	Increase sanctioned by the Director, to be met from fees.
		38,694		38,694		38,694		37,556	36,754		18,969	
Contingent Charges.												
Petty construction and repairs	400		400		400		400		455		68	
Stipends for pupil teachers ...	24,264		24,264		24,264		23,748		18,263		10,264	A guru training class sanctioned for the Rungpur Normal School.
House rent...	4,602		4,602		4,602		4,482		4,596		2,373	
Miscellaneous charges	1,532		1,532		1,532		1,724		3,192		1,135	
Library allowance	876		876		876		852					
		31,674		31,674		31,674		31,206	26,506		13,840	The third grade Normal School at Chyebassa has been closed under orders of the Director, No. 3604, dated 5th June 1882.
Travelling Expenses.												
Travelling allowance		.....		.....		.....		.....	.....		.....	
Postage Charges.												
Service postage stamps ...		24		24		24		24	58		18	
Total ...		70,392		70,392		70,392		68,786				
Deduct probable savings ...		.....		3,392		3,392		3,786				
Total Normal Schools ...		70,392		67,000		67,000		65,000	63,318	65,000	32,827	
BOARDING SCHOOLS.												
NUMBERS. 1882-83. 12 / 1883-84. 12 — Masters	9,610		9,610		9,610		9,000					Grade increments.
Clerks and servants	3,632		3,632		3,632		2,646		11,428		5,706	Revision of the menial establishment of the Darjeeling School, see letter from Government of Bengal, No. 391, dated 28th July 1882, and No. 413TG, dated 22nd September 1882.
Allowance to Chaplain	600		600		600		240		.....		.....	Increase sanctioned in letter from Government of Bengal, No. 346, dated 19th July 1882.
Boarding charges	18,760		18,760		18,760		12,610		6,245		4,409	Additional boarders expected in the Darjeeling School.
Stipends to Lepcha and Bhootea boys.									559		308	
Library allowance	100		100		100		.....		.....		.....	For the Darjeeling School sanctioned in letter from Government of Bengal, No. 391, dated 28th July 1882.
Miscellaneous	700		700		700		700		2,867		3,723	
Value of medical stores ...	.....		.....		.....		.....		166		.....	
Total ...		33,402		33,402		33,402		25,196				
Deduct for rounding				402		402		196				
Total Boarding Schools ...		33,402		33,000		33,000		25,000	21,265	25,000	14,146	

GRANT 22.—EDUCATION—*continued.*

Details.	Numbers 1882-83.	Numbers 1883-84.	Local estimate, 1883-84.		Accountant-General's estimate, 1883-84.		Sanctioned grant, 1883-84.		Sanctioned estimate, 1882-83.		Actuals, 1881-82.	Regular estimate, 1882-83.	Actuals for six months, 1882-83.	Explanatory Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
TECHNICAL SCHOOLS.														
GOVERNMENT SCHOOL OF ARTS.														
Principal ...	1	1		8,500		8,500		8,500		12,000				The permanent incumbent is on 15 months' furlough from June 1882, and the acting officer is only drawing an allowance of Rs. 300 a month.
Masters			4,320		4,320		4,320		4,560				6,533	
Clerks and servants			1,692		1,692		1,692		1,104					
				6,012		6,012		6,012		5,004	18,835			Revision of establishment and contingencies sanctioned by the Director in letters No. 4591, dated 24th July 1882, and No. 4788, dated 27th July 1882.
Contingent Charges.														
Contingencies			510		540		540		2,136				250	
House rent			4,330		4,330		4,330		3,000				335	
				4,870		4,870		4,870		5,136			585	
Total Government School of Arts				19,382		19,382		19,[illegible]		22,800	18,835		7,118	
GOVERNMENT ART GALLERY.														
Clerks and servants				1,296		1,296		1,296		1,296	1,280		648	
Contingent Charges.														
Contingent			360		360		360		360		606		15	
House rent			3,277		3,277		3,277		3,277		3,250		2,035	
Purchase of works of art ...			5,067		5,067		5,067		5,067		.....		.....	
				8,704		8,704		8,704		8,704	3,865		2,050	
Total Government Art Gallery				10,000		10,000		10,000		10,000	5,145		2,698	
DRAWING AND SURVEYING SCHOOLS.														
Survey Teachers	7	6	5,375		5,375		5,375		5,915		5,793		2,841	Reduction in the Dacca Survey school.
Servants			384		384		384		318					
Contingencies			900		900		900		900		1,037		250	Increase for the Dacca School to be met from general funds of the school.
Value of Mathematical Instrument			... ..		.....		.....		... ..		195		.....	
Scholarships			1,080		1,080		1,080		1,080		1,018		503	
Field allowance			1,200		1,200		1,200		1,200		600		.....	
House-rent			420		420		420		.....		... ..		64	For the Dacca School to be met from general funds of the school.
				9,359		9,359		9,359		9,443				
Deduct probable savings ...				.....		359		[illegible]		443				
Total Drawing and Surveying Schools				9,359		9,000		9,000		9,000	8,741		3,658	
RANCHI INDUSTRIAL SCHOOL.														
Teachers	6	5	1,056		1,056		1,056		1,056		831		135	
Clerks and servants			36		36		36		36					
Stipends			360		360		360		360		352		465	
Contingencies			360		360		360		360		.....		.....	
Total Ranchi Industrial School				1,812		1,812		1,812		1,812	1,183		600	
NIGHT SCHOOL FOR BOYS UNDER THE MINT MASTER.														
Salaries of masters, clerks, and servants				... ..		.....		.....		... ..	10		.....	
Total Technical Schools ...				40,553		40,194		40,[illegible]94		43,612	32,923			
Deduct for rounding						194		194		12				
Total Technical Schools ...				40,553		40,000		40,[illegible]00		43,600	33,023	30,500	14,674	

GRANT 22.—EDUCATION—*continued.*

RECEIPTS.	Local estimate, 1883-84.		Accountant-General's estimate, 1883-84.		Sanctioned grant, 1883-84.		Sanctioned estimate, 1882-83.		Actuals, 1881-82.	Regular estimate, 1882-83.	Actuals for six months, 1882-83.	EXPLANATORY REMARKS.
SCHOLARSHIPS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Senior scholarships	25,800		25,800		25,800		25,800		32,684		19,609	According to Resolution, Government of Bengal, Public Works Department, No. 2310E, dated 15th December 1879, paragraphs 16-17.
Civil Engineering Graduates ...	14,940		14,940		14,940		13,020					
Junior scholarships	45,600		45,600		45,600		45,600		47,616		25,754	
Sanskrit ditto	2,832		2,832		2,832		2,832					
Art School ditto	900		900		900		1,200				.....	Reduced by the Director in letter No. 4787, dated 27th July 1882.
Middle English scholarships ...	54,300		54,300		54,300		54,012		12,832		7,340	Increase for the Junior Mugs of the Chittagong Hill Tracts, sanctioned in letter from Government of Bengal, No. 337T, dated 31st August 1882.
Ditto vernacular ditto ...									35,055		18,148	
Lower ditto ditto ...	15,648		15,648		15,648		15,576		13,261		7,430	
Primary scholarships	18,528		18,528		18,528		18,480		14,016		6,997	
Girls' ditto	1,800		1,800		1,800		1,800		966			
Rajah of Hill Tipperah scholarship	.....		240		240				189		907	
Agricultural scholarships ...	.....		10,000		10,000		5,000		6,389		110	
		1,80,348		1,90,588		1,90,588		1,83,320				There are four scholars now in England.
Deduct probable savings ...				5,588		5,588		13,320				Smaller savings expected, as the expenditure is increasing.
Total scholarships ...		1,80,348		1,85,000		1,85,000		1,70,000	1,63,008	1,80,000	86,255	
PRIZES.												
Prizes to collegiate schools ...	625		625		625		625		2,968		791	
Do. to branch and zillah schools	2,721		2,721		2,721		2,745					
Prizes to middle class English schools	90		90		90		90					
Prizes to middle class vernacular schools	332		332		332		338					
Prizes to lower class vernacular schools	72		72		72		72					
Prizes to boarding schools ...	100		100		100		60					
Total ...		3,940		3,940		3,940		3,930				
Deduct for rounding ...				140		140		130				
Total Prizes ...		3,940		3,800		3,800		3,800	2,968	3,500	791	
GRANTS FOR THE ENCOURAGEMENT OF LITERATURE.												
Grants for the encouragement of useful publications... ...	5,000		5,000		5,000		5,000		1,254		1,753	
Grant for Dr. Fallon's English-Hindi Dictionary	.....		.....		.....		2,700		5,400		2,700	The payments will cease with the present year.
Purchase of Thibetan manuscripts	1,500		1,500		1,500		1,500		.....		.....	
Education Gazette	3,600		3,600		3,600		3,600		3,600		1,800	
Rewards for the production of Uriya books	.....		.....		.....		1,000		.....		.....	Not required.
Grant for the purchase of certain Uriya books	3,000		3,000		3,000		3,400		.....		.....	A smaller amount will suffice.
Total grant for the encouragement of literature		13,100		13,100		13,100		17,200	10,254	10,000	6,253	
GRANTS-IN-AID AND ASSIGNMENTS.												
Grants-in-aid	4,75,000		4,75,000		4,75,000		4,50,000		4,26,366		2,27,912	Sanctioned in letter from Government of Bengal, General Department, No. 392I—A, dated 20th September 1882.
Grant to Diocesan Board of Education for Hill Schools ...	560		560		560		560		1,119		560	
Grants from Improvement Fund in Government Estates	32,000		32,000		36,742		.....		.....		.....	A new entry arising from the abolition of the Estates Improvement Fund —*see* Resolution, Government of Bengal, No. 1006, dated 18th April 1882.
Primary Schools	7,00,000		7,00,000		7,00,000		5,50,000		4,87,855		1,66,294	Raised to Rs. 6 lakhs in Resolution, Government of Bengal, dated 20th February 1882, and an addition of one lakh entered by Directors, under instructions, official sanction to which has been applied for.
Grants for Primary Schools in Banki	1,253		1,253		1,253		1,253					
Ditto ditto Ungool	2,341		2,341		2,341		2,341					
Pathsalas for Sonthalis in Domin-i-Koh	6,500		6,500		6,500		.....		.....		.....	Sanctioned in letter from Government of Bengal General Department No. 224, dated 6th April 1882.
Grants-in-aid of private educational buildings	.....		.....		.....		.....		15,000		.....	
Building grant to St. Joseph's School, Darjeeling	7,500		7,500		7,500		7,500		.....		.....	Entered under verbal instructions from the Lieutenant-Governor. The amount is not expected to be drawn in 1882-83.
Ditto to Cuttack Convent, European Girls' School ...	10,000		10,000		10,000		.....		.....		.....	Sanctioned in letter from Government of Bengal, General Department, No. 1041T—G, dated 20th June 1882.
Ditto to Bow Bazar Girls' School	.....		.....		.....		10,000		.....		.....	
Ditto to Free School ...	.....		.....		.....		26,000		.....		.....	
Ditto for the Roman Catholic male orphanage at Morgihatta	.....		.....		15,000							
Ditto to St. James' Boys School	.....		.....		2,000							
Total ...		12,35,154		12,35,154		12,56,896		10,47,654				
Deduct probable savings ...		.....		35,154		34,896		47,654				
Total Grants-in-aid and Assignments		12,35,154		12,00,000		12,22,000		10,00,000	9,30,340	10,36,000	3,94,766	

GRANT 22.—EDUCATION—*continued.*

DETAILS.	Local estimate, 1883-84.		Accountant-General's estimate, 1883-84.		Sanctioned grant, 1883-84.		Sanctioned estimate, 1882-83.		Actuals 1881-82.	Regular estimate, 1882-83.	Actuals for six months, 1882-83.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
MISCELLANEOUS.												
School Book Society	2,400		2,400		2,400		2,400		2,300		1,000	
Passage and outfit for Gilchrist scholarship holders	1,000		1,000		1,000		1,000		.....		1,000	
Fees to Examiners	2,000		2,500		2,500		2,000		3,744		730	Increased with reference to the payments of the past year.
Book Mohurirs	1,200		1,200		1,200		1,368		552		281	Two posts have been abolished by the Director in Dinagepore and Rungpore.
Freight on Europe stores ...	.....		.....		.....		... .		23		.....	
Cost of medical stores	2,000		500		500		2,000		97		.....	
Hostel charges	4,000		4,000		4,000		4,000		3,919		2,167	Reduced with reference to the adjustments of the past two years. The charges are being generally taken against the colleges and schools concerned.
Rewards to teachers and pupils in Sanskrit tols in Nuddea	1,200		1,200		1,200		1,200		1,254		627	
Examination charges and rewards for Sanskrit titles ..	1,500		1,500		1,500		1,500		1,450		1,500	
Grant for Sanskrit Somaj at Dacca	500		500		500		500		500		.....	
Passage and outfit of agricultural scholars	2,000		2,000		2,000		2,000		2,000		.....	
Miscellaneous	332		300		300		332		21		151	
Total Miscellaneous ...		18,132		17,100		17,100		18,300	15,760	18,000	7,436	

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APPENDIX.

GOVERNMENT COLLEGES.

1883-84.

GRANT 22.—EDUCATION—*continued.*

Numbers 1882-83.	Numbers 1883-84.	Details.	Local estimate, 1883-84.		Accountant-General's estimate, 1883-84.		Sanctioned estimate, 1882-83.		Actuals, 1881-82.	Revised estimate, 1882-83.	Actuals for six months, 1882-83.	Explanatory Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		GOVERNMENT COLLEGES, GENERAL, FIRST GRADE.										
		PRESIDENCY COLLEGE.										
		Salaries.										
1	1	Principal	15,000		15,000		18,000					This post is at present held by an officer of the 2nd class.
10	9	Professors	93,750		93,750		97,250					One professor transferred to the Calcutta Madrissah, and one professor of a lower grade, against which there are annual increments.
1	1	Professor of vernacular literature	3,860		3,860		3,600					Promoted to a higher grade.
1	1	Assistant professor of vernacular literature	3,500		3,500		3,260					Grade increment.
1	1	Teacher of gymnastics ...	480		480		480					
1	1	Pundit	600		600		600					
1	1	Moulvie	655		655		600					Ditto.
				1,17,845		1,17,845		1,23,790				
		Contingent Charges.										
		Assistants and servants for professors ...	2,736		2,736		2,736					
		Office establishment	2,880		2,880		3,000					Reduced to increase the pay of the Librarian—see letter from Government of Bengal, No. 435, dated 19th September 1881.
		Servants	1,236		1,260		1,236					Increase to pay of peons under Resolution, Government of Bengal, Financial Department, dated 11th October 1882.
		Librarian	720		720		600					See note against office establishment.
		Charges for chemicals	300		300		300					
		Winding turret clock	240		240		240					
		Library allowance	3,050		3,050		3,050					
		Miscellaneous	870		870		870					
				12,032		12,056		12,032				
		Total Presidency College ...		1,29,877		1,29,901		1,35,822				
		HOOGHLY COLLEGE.										
		Salaries.										
1	1	Principal	15,000		15,000		15,000					
3	3	Professors	21,000		21,000		20,200					Annual increment of one professor
1	1	Professor of Arabic	790		790		730					Grade increments.
1	1	Ditto of Sanskrit	2,320		2,320		2,200					Ditto.
1	1	Assistant Lecturer of Chemistry and Botany	1,800		1,800		1,800					
...	1	Lecturer on Mathematics ...	1,330		1,330		.....					An officer of the 5th class of the Subordinate Educational Service transferred.
1	1	Teacher of gymnastics ...	600		600		600					
				42,840		42,840		40,530				
		Establishment.										
		Clerks and Librarian	1,170		1,170		1,158					Grade increments.
		Servants	1,128		1,128		1,128					
				2,298		2,298		2,286				
		Contingent Charges.										
		Contingencies	480		480		480					
		Library allowance	400		400		400					
		Contingent allowance for Chemistry ...	250		250		250					
		Botanical Garden contingencies	180		180		180					
				1,310		1,310		1,310				
		Postage Charges.										
		Service postage stamps		20		20		20				
		Total Hooghly College ...		46,468		46,468		44,146				

GRANT 22.—EDUCATION—*continued.*

Numbers 1882-83.	Numbers 1883-84.	Details.	Local estimate, 1883-84.		Accountant-General's estimate, 1883-84.		Sanctioned estimate, 1882-83.		Actuals, 1881-82.	Regular estimate, 1882-83.	Actuals for six months, 1882-83.	Explanatory Remarks.
		GOVERNMENT COLLEGES, GENERAL, FIRST GRADE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		DACCA COLLEGE.										
		Salaries.										
1	1	Principal	12,000		12,000		9,000					An officer of higher grade.
3	4	Professors	28,300		28,300		21,300					An additional officer appointed under orders of Lieutenant-Governor, and annual increments.
1	1	Assistant Professor	3,000		3,000		3,000					
1	1	Professor of Sanskrit	985		985		930					Grade increments.
1	1	Lecturer on Chemistry and Botany	600		600		600					
1	1	Assistant Lecturer on Chemistry	360		360		360					
1	1	Teacher of gymnastics ...	240		240		480					Pay reduced.
1	1	Lecturer on Mathematics ...	935		935		3,260					An officer of lower grade.
				46,420		46,420		38,930				
		Establishment.										
		Clerks and Librarian	600		600		600					
		Servants	726		726		708					Increase to be met from surplus funds of the College.
				1,326		1,326		1,308				
		Contingent Charges.										
		Contingent allowance to College	222		222		222					
		Library allowance	281		281		281					
		Contingencies for Chemistry	250		250		250					
		Ditto for Physical Lectures ...	100		100		100					
		Ditto for gymnastics	60		60		60					
				913		913		913				
		Postage Charges.										
		Service postage stamps		10		10		10				
		Total Dacca College ...		48,669		48,669		41,161				
		KRISHNAGHUR COLLEGE.										
		Salaries.										
1	1	Principal	8,800		8,800		12,000					An officer of lower grade.
3	...	Professors	.....		.....		20,000					The Director explains that these officers are not required, and will be posted elsewhere.
3	3	Lecturers	6,000		6,000		4,800					An officer of higher grade.
..	1	Lecturer	1,500		1,500		.. ...					An officer of the 5th class of the Subordinate Educational Service to be transferred.
1	1	Professor of Sanskrit	2,350		2,350		2,230					Grade increment.
1	1	Teacher of gymnastics ...	480		480		480					
...	...	Teacher of Chemistry ...	.....		.....		.....					Post in abeyance.
				19,100		19,190		40,110				
		Establishment.										
		Clerk and Librarian	450		450		450					
		Servants	438		438		414					Increase payable from fees.
				888		888		864				
		Contingent Charges.										
		Contingent allowance for College	226		226		226					
		Library allowance	336		336		336					
		Contingencies for Chemistry	250		250		250					
				812		812		812				
		Postage Charges.										
		Service postage stamps		10		10		10				
		Total Krishnaghur College ...		20,900		20,900		41,796				

GRANT 22.—EDUCATION—*continued.*

Numbers 1882-83.	Numbers 1883-84.	Receipts.	Local estimate, 1883-84.		Accountant-General's estimate, 1883-84.		Sanctioned estimate, 1882-83.		Actuals, 1881-82.	Regular estimate, 1882-83.	Actuals for six months, 1882-83.	Explanatory Remarks.
		GOVERNMENT COLLEGES, GENERAL, FIRST GRADE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		PATNA COLLEGE.										
		Salaries.										
1	1	Principal...	15,000		15,000		15,000					
3	3	Professors	24,700		24,700		17,100					An additional professor under orders of Lieutenant-Governor, and annual increment of one professor.
1	1	Assistant Professor	5,900		5,900		5,660					Grade increment.
1	1	Arabic Professor	1,200		1,200		1,200					
1	1	Professor of Sanskrit	2,350		2,350		2,230					Ditto.
1	1	Lecturer in Science	1,200		1,200		1,200					
1	1	Teacher of gymnastics ...	360		360		360					
				50,710		50,710		42,840				
		Establishment.										
		Clerk and Librarian	300		300		300					
		Servants	762		762		546					Increase for Physical Science Class sanctioned by Government of Bengal in letter No. 297, dated 1st June 1882, and for the General Department by the Director in letter No. 1012, dated 24th March 1882.
				1,062		1,062		846				
		Contingent Charges.										
		Library allowance	400		400		400					
		Contingencies for College	195		195		195					
		Rent	65		65		65					
		Contingent allowance for Chemistry ...	250		250		250					
		Ditto ditto for Physics	100		100		100					
		Scientific Apparatus	2,500		2,500		2,500					The budget grant will not be required this year.
				3,510		3,510		3,510				
		Postage Charges.										
		Service postage stamps...		20		20		20				
		Total Patna College ...		55,302		55,302		47,216				
		CUTTACK COLLEGE.										
		Salaries.										
1	1	Principal	12,000		12,000		9,000					An officer of higher class.
1	1	Professor	5,400		5,400		5,400					One assistant on lower pay against grade increment.
2	2	Assistant Professors	5,300		5,300		6,860					
1	1	Lecturer	1,300		1,300		1,430					} Officers on lower pay.
1	1	Professor of Chemistry ...	1,330		1,330		1,800					
1	1	Professor of Sanskrit ...	720		720		600					Increased by transfer from School Department.
				26,050		26,050		25,290				
		Establishment.										
		Clerk and Librarian	270		270		270					
		Servants	207		207		207					
				477		477		477				
		Contingent Charges.										
		Contingent allowance for College	101		101		101					
		Contingencies for Chemistry	300		300		300					
		Library allowance	120		300		120					Increase sanctioned in letter from Government of Bengal, No. 568, dated 22nd December 1882.
				521		701		521				
		Postage Charges.										
		Service postage stamps		10		10		10				
		Total Cuttack College ...		27,058		27,238		26,298				

GRANT 22,—EDUCATION—*continued.*

Numbers 1882-83.	Numbers 1883-84.	Details.	Local estimate, 1883-84.		Accountant-General's estimate, 1883-84.		Sanctioned estimate, 1882-83.		Actuals, 1881-82.	Regular estimate, 1882-83.	Actuals for six months, 1882-83.	Explanatory Remarks.
		GOVERNMENT COLLEGES, GENERAL, FIRST GRADE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		RAJSHAHYE COLLEGE.										
		Salaries.										
1	1	Principal	8,700		8,700		8,100					Annual increment.
2	3	Professors	7,200		7,200		4,200					Entered under instructions from Lieutenant-Governor to fill up a vacancy in the 4th class.
1	1	Professor of Sanskrit ...	600		600		600					
1	1	Assistant Professor ...	3,840		3,840		3,600					Grade increment.
				20,340		20,340		16,500				
		Establishment.										
		Clerk and Librarian	300		300		300					
		Servants	588		588		588					
				888		888		888				
		Contingent Charges.										
		Contingent allowance for College ..	240		240		240					
		Contingencies for Chemistry	144		144		144					
		Library allowance	180		300		180					Increase sanctioned in letter from Government of Bengal, No. 568, dated 22nd December 1882.
				564		684		564				
		Postage Charges.										
		Service postage stamps		8		8		8				
		Total Rajshahye College ...		21,800		21,920		17,960				
		GOVERNMENT COLLEGES, GENERAL, SECOND GRADE.										
		BERHAMPORE COLLEGE.										
		Salaries.										
1	1	Principal	7,650		7,650		7,050					Annual increment.
1	1	Professor	1,440		1,440		1,320					
1	1	Assistant Professor of Sanskrit	2,350		2,350		2,230					Grade increment.
1	1	Teacher of Chemistry and Botany	600		600		600					
1	1	Teacher of gymnastics ...	360		360		360					
				12,400		12,400		11,560				
		Establishment.										
		Clerk and Librarian	270		270		240					Increase sanctioned by Director from general funds of the College.
		Servants	402		402		402					
				672		672		642				
		Contingent Charges.										
		Contingent allowance for College	168		168		168					
		Library allowance	150		150		150					
		Contingencies for Chemistry	100		100		100					
				418		418		418				
		Postage Charges.										
		Service postage stamps ...		10		10		10				
		Total Berhampore College		13,500		13,500		12,630				
		MIDNAPORE COLLEGE.										
		Salaries										
1	1	Head Master	3,600		3,600		3,600					
1	1	Second-Master	2,400		2,400		2,400					
1	1	Additional teacher ...	900		900		900					
1	1	Pundit	600		600		600					
				7,500		7,500		7,500				
		Establishment.										
		Clerk and Librarian	132		132		102					Increase sanctioned by Director from general funds of the College.
		Servants	162		162		162					
				294		294		264				

GRANT 22.—EDUCATION—*concluded.*

Numbers 1882-83.	Numbers 1883-84.	Details.	Local estimate, 1883-84.		Accountant-General's estimate, 1883-84.		Sanctioned estimate, 1882-83.		Actuals, 1881-82.	Regular estimate, 1882-83.	Actuals for six months, 1882-83.	Explanatory Remarks.
		GOVERNMENT COLLEGES, GENERAL, SECOND GRADE—*concluded.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		MIDNAPORE COLLEGE—*concluded.*										
		Contingent Charges.										
		Contingent charges	60		60		60					
		Library allowance	120		120		120					
				180		180		180				
		Postage Charges.										
		Service postage stamps		8		8		8				
		Total Midnapore College ...		7,982		7,982		7,952				
		CHITTAGONG COLLEGE.										
		Salaries.										
1	1	Head Master	2,400		2,400		2,400					
1	1	Second Master	1,800		1,800		1,800					
1	1	Head Pundit	600		600		600					
				4,800		4,800		4,800				
		Establishment.										
		Clerk and Librarian	180		180		180					
		Servants	120		120		120					
				300		300		300				
		Contingent Charges.										
		Contingent allowance to College	132		132		132					
		Library allowance	132		132		132					
				264		264		264				
		Postage Charges.										
		Service postage stamps		6		6		6				
		Total Chittagong College ...		5,370		5,370		5,370				
		RECAPITULATION.										
		FIRST GRADE COLLEGES.										
		Presidency College	1,29,677		1,29,901		1,35,822					
		Hooghly ditto	46,468		46,468		44,146					
		Dacca ditto	48,669		48,669		41,161					
		Krishnaghur ditto	20,900		20,900		41,796					
		Patna ditto	55,302		55,302		47,216					
		Cuttack ditto	27,058		27,238		26,298					
		Rajshahye ditto	21,800		21,920		17,900					
		Petty construction and repairs	1,000		1,000		1,000					
		Total ...		3,51,074		3,51,398		3,55,399				
		Deduct probable savings ...		.....		16,398		20,279				
		Total First Grade Colleges ...		3,51,074		3,35,000		3,35,120	3,39,767	3,27,900	1,60,236	
		SECOND GRADE COLLEGES.										
		Berhampore College	13,500		13,500		12,630					
		Midnapore ditto	7,982		7,982		7,952					
		Chittagong ditto	5,370		5,370		5,370					
		Petty construction and repairs	700		700		700					
		Total ...		27,552		27,552		26,652				
		Deduct probable savings ...		.....		552		752				
				27,552		27,000		25,900				
		Moorshedabad College		.....		.....		18,000				
		Total Second Grade Colleges ...		27,552		27,000		43,900	24,502	42,000	21,222	
		GRAND TOTAL COLLEGES ...		3,78,626		3,62,000		3,79,020	3,64,269	3,69,000	1,81,458	

W. LeB.—Reg. No. 13169C—94—15-2-83.

FINANCIAL DEPARTMENT

FINANCE.

CALCUTTA, THE 30TH JANUARY 1883.

RESOLUTION.

READ—

Endorsement from the Accountant-General No. 2145C, dated the 11th January 1883, submitting the estimates of receipts and expenditure of the Education Department for 1883-84.

The Director of Public Instruction estimates the receipts for 1883-84 at Rs. 6,09,784 against the sanctioned estimate of Rs. 5,30,000 for the current year. He has included in the estimate a sum of Rs. 64,647 on account of contributions from municipalities towards the support of zillah and vernacular schools within municipal limits. The amount of the contributions to be made by municipalities for educational purposes is still under consideration, but pending a decision the Accountant-General's estimate of Rs. 64,600 in round numbers is passed. The Accountant-General has struck out the entry of Rs. 16,027 on account of "Interest on Government securities," as it has been separately shown in the estimate for XXII—Interest. He has, on the other hand, raised the departmental estimate of "Fees and fines of general classes" from Rs. 1,54,000 to Rs. 1,60,000, and that of "Miscellaneous receipts" from Rs. 800 to Rs. 20,000. The actuals under these heads amounted in 1881-82 to Rs. 1,80,043 and Rs. 49,016 respectively. The Accountant-General's estimate is accepted. The total receipts of the Education Department for 1883-84, exclusive of the interest on Government securities, will then stand at Rs. 6,18,000.

2. The Accountant-General's estimate of expenditure is compared in the following table with the departmental estimate, and the sanctioned grant for the current year:—

	Local estimate, 1883-84.	Accountant-General's estimate, 1883-84.	Sanctioned grant, 1882-83.
	Rs.	Rs.	Rs.
Direction	72,076	72,000	67,540
Inspection	4,26,872	4,15,000	3,85,420
Government Colleges, General, 1st grade ...	3,51,074	3,35,000	3,35,120
Ditto Calcutta Madrassah	37,102	37,100	28,000
Ditto Colleges, General, 2nd grade ...	27,552	27,000	43,900
Ditto Sanskrit College	31,802	31,800	32,000
Ditto Special Colleges	1,11,281	1,09,000	82,456
Ditto Schools, High	4,35,488	4,35,000	4,10,880
Ditto " Middle	1,27,232	1,25,000	1,23,000
Ditto " Low	3,150	3,100	3,100
Girls' Schools	24,250	24,000	24,000
Normal "	70,392	67,000	65,000
Boarding "	33,402	33,000	25,000
Technical "	40,553	40,000	43,600
Scholarships	1,80,348	1,85,000	1,70,000
Prizes	3,940	3,800	3,800
Grants for the encouragement of literature ...	13,100	13,100	17,200
Grants-in-aid and assignments	12,35,154	12,00,000	10,00,000
Miscellaneous	18,132	17,100	18,300
	32,42,880	31,73,000	28,78,316
Deduct for rounding	...	...	316
Total	32,42,880	31,73,000	28,78,000

3. The grant under the head of Education for 1882-83 was originally fixed at Rs. 28,78,000. A further allotment of Rs. 50,000 was subsequently made under the head of *Grants-in-aid and assignments* for "primary

education," and a further sum of Rs. 32,000 was provided for expenditure in Government estates. The total grant for the current year amounts, therefore, to Rs. 29,60,000. Against this sum the Director has provided for a total expenditure of Rs. 32,42,880 for next year, which the Accountant-General has reduced to Rs. 31,73,000. Both the departmental and the Accountant-General's estimates provide for an additional grant of Rs. 1,00,000 for primary schools, and for larger expenditure under Direction, Inspection, Scholarships, and other main heads of the budget. Explanations in detail have been furnished by the Accountant-General in support of his estimates, and his figures are passed subject to the following remarks.

4. *Direction.*—The increase of Rs. 4,460 in the estimate on the sanctioned grant for the current year is mainly due to the revision of the Director's establishments recently sanctioned by Government, and to the employment of clerks by the District Committees of Pooree and Khulna.

5. *Inspection.*—The estimate under this head provides for the salary of an additional Inspector, a Deputy Inspector, two Assistant Inspectors, and three Sub-Inspectors of Schools. No official orders have yet been passed for the appointment of an additional Inspector and the third Sub-Inspector, but as the appointments are under contemplation the Accountant-General's estimate is passed. The Accountant-General has entered Rs. 14,000 against the departmental estimate of Rs. 16,000 on account of "Travelling allowances including charges of clerks and conveyance of records." The provision of Rs. 14,000 may not be sufficient if an additional Inspector and a third Sub-Inspector be appointed. The Director's estimate of Rs. 16,000 will stand.

6. *Government Colleges, General, 1st grade.*—The Director's estimate under this head amounts to Rs. 3,51,074. The Accountant-General has raised the estimate under the head of "Clerks, librarians, and servants" by Rs. 24 on account of increase to pay of peons in the Presidency College, and that for "library allowances" by Rs. 300 on account of the increase, sanctioned in Government order No. 568, dated the 22nd December last, for the Cuttack and Rajshahye Colleges. He has, however, made a lump deduction of Rs 16,398 as probable savings, and has entered Rs. 3,35,000 as the grant for next year. The actuals of 1881-82 were Rs. 3,39,767, but a smaller provision will suffice for 1883-84 as lower grade officers have been appointed in the Cuttack and Krishnaghur Colleges, and a professor has been transferred from the Presidency College to the Calcutta Madrassah. No provision, however, has been made for the teacher of gymnastics sanctioned for the Rajshahye College on a salary of Rs. 25 a month. This omission will be rectified. In other respects the Accountant-General's estimate is accepted.

7. *Calcutta Madrassah.*—A sum of Rs. 37,100 is entered under this head against the sanctioned grant of Rs. 28,000 for the current year. The increase is chiefly owing to the increase to the Principal's salary from Rs. 300 to Rs. 600 a month, and to the transfer of a professor from the Presidency College. The Accountant-General's estimate will stand.

8. *Government Colleges, Special.*—The increase of Rs. 26,544 in the Accountant-General's estimate under this head on the sanctioned grant for 1882-83 is mainly due to a provision being made for boarding charges of the students of the Civil Engineering College at Howrah, which were formerly paid from the Public Works grant. The salary of a Law Lecturer for the Midnapore College has also been provided under this head. The Accountant-General's estimate is accepted.

9. *Government Schools, High.*—The Accountant-General has provided for an expenditure of Rs. 4,35,000 under this head against Rs. 4,10,880 for the current year. The increase is partly due to the transfer to this head of Rs. 18,000 on account of the Moorshedabad Nizamut College from Government Colleges, second grade, and partly for masters, clerks, and servants sanctioned by the Director payable from fees. The Accountant-General's figures will stand.

10. *Boarding Schools.*—The estimate of boarding charges under this head has been raised from Rs. 12,610 for 1882-83 to Rs. 18,760 for 1883-84, additional boarders being expected in the Kurseong School. The estimate is passed.

11. *Scholarships.*—The departmental estimate under this head amounts to Rs. 1,80,348 against Rs. 1,83,320 for the current year. The Accountant-General has added Rs. 10,000 to the Director's estimate on account of Agri-

cultural Scholarship to be held at the Royal Agricultural College, Cirencester, for which Rs. 5,000 only was entered in the budget for the current year. He has also deducted a lump sum of Rs. 5,588 only from the total estimate as probable savings against the deduction of Rs. 13,320 made from the estimate of the current year. The actuals of the first six months of the current year were Rs. 86,255. The Accountant-General's estimate of Rs. 1,85,000 for 1883-84 is passed.

12. *Grants-in-aid and Assignments.*—Under this head a sum of Rs. 32,000 is entered for expenditure on primary education in Government estates. This was the amount sanctioned in Government Resolution No. 1006, dated the 18th April 1882, for the current year, and the provision is necessary in consequence of the abolition of the 3 per cent Improvement Fund. It has been arranged that a sum equal to 1 per cent on the collections of Government estates and estates the rental of which temporarily accrues to Government should be spent on education in Government estates. The collections from Government estates, except those in the Sonthal Pergunnahs, are estimated at Rs. 36,74,270 for 1883-84, and 1 per cent on this sum amounts to Rs. 36,742. The departmental figures will be raised accordingly.

As stated in paragraph 2 above, the grant for primary schools for the current year, which was originally fixed at Rs. 5,50,000, was subsequently raised to Rs. 6,00,000. The Director has again provided in the present budget for an additional grant of Rs. 1,00,000, and has entered Rs. 7,00,000 for next year. The Lieutenant-Governor is anxious to continue the policy of making an annual addition to the grant for primary education, and a sum of Rs. 7,00,000 is accordingly sanctioned. A provision of Rs. 15,000 should be made under this head for the building grant of that amount sanctioned in Government order No. 577, dated the 23rd December 1882, for the Roman Catholic Male Orphanage at Moorgihatta and of Rs. 2,000 sanctioned for the St. James' boys school, Calcutta. The total grants for "Grants-in-aid and assignments" for next year will stand at Rs. 12,22,000.

13. In accordance with the foregoing remarks the total grant for the Education Department for 1883-84 will be Rs. 31,97,000.

ORDER—Ordered that a copy of the above Resolution, with a copy of the estimates, be forwarded to the Accountant-General, to the Director, Public Instruction, and to the General Department of this Government for information.

By order of the Lieutenant-Governor of Bengal,

COLMAN MACAULAY,

Secretary to the Government of Bengal.

Nos. 346—348.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

C. W. BOLTON,

Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 30th January 1883.

W. L.B.—Reg. No. 13172C—84—14-2-83.

ANNUAL ESTIMATE, MEDICAL DEPARTMENT, 1883-84.

No. 1967C, dated Calcutta, the 9th December 1882.

Memo. by STEPHEN JACOB, ESQ., Offg. Accountant-General, Bengal.

COPY forwarded to the Secretary to the Government of Bengal, Financial Department.

GOVERNMENT OF BENGAL.—PROVINCIAL.

XX.—MEDICAL.

RECEIPTS.	Local estimate, 1883-84.		Accountant-General's estimate, 1883-84.		Sanctioned estimate, 1883-84.		Sanctioned estimate, 1882-83.		Actuals, 1881-82.	Regular estimate, 1882-83.	Actuals for six months, 1882-83.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Medical College Fees.												
Fees and fines of Medical College and Schools		17,900		17,900		17,900		17,000	19,532		9,920	
Hospital Receipts.												
Fees from paying patients in Government Hospitals ...		30,900		45,000		48,000		48,000	45,185		18,647	Based on the receipts of the past year.
Lunatic Asylums.												
Fees from paying patients ...	11,360		12,000		12,000		12,000		12,680		5,559	
Sale proceeds of Lunatic Asylum manufactures	20,800		21,000		21,000		23,200		20,875		10,841	Ditto ditto.
		32,160		33,000		33,000		35,200	33,555		16,400	
Medicines, &c., of Civil Surgeons.												
Sale proceeds of medicines and medical stores	.....		.....		.....		.....		133		1,228	The credits of the present year will probably have to be transferred to Cinchona receipts.
Value of stores returned to Medical Department	.....		2,500		2,500		5,500		1,324		.....	Reduced with reference to actuals. The receipts are fluctuating and uncertain.
Recovery of value of lost articles	.....		500		500		500		339		70	
				3,000		3,000		6,000	1,796		1,298	
Contributions.												
Contribution from Justices for Sealdah Hospital	30,000		30,000		30,000		30,000		30,000		.....	
Contributions from private persons	.....		.....		.....		200		64		1,117	
		30,000		30,000		30,000		30,200	30,064		1,117	
Miscellaneous.												
Miscellaneous		.....		5,100		5,100		5,600	5,906		3,063	
TOTAL ...		1,19,960		1,34,000		1,37,000		1,42,000	1,36,038	1,36,000	50,445	

Net decrease in 1883-84, Rs. 8,000.

GRANT 24.—MEDICAL SERVICES.

		BUDGET ESTIMATE. 1883-84.	BUDGET ESTIMATE. 1882-83.	Sanctioned estimate, 1883-84.	Increase.	Decrease.	Actuals, 1881-82.	Regular estimate, 1882-83.	Actuals for six months, 1882-83.	EXPLANATORY REMARKS.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Medical Establishment		4,70,110	4,55,000	4,70,110	15,110	.....	77,637	4,55,000	2,23,163	
Vaccination		1,18,000	1,13,000	1,18,000	5,000	.....	1,18,551	1,09,000	51,783	
Medical College and Schools		2,35,400	2,42,001	2,34,000	.....	6,601	2,32,600	2,30,000	1,11,600	
	Rs.									
Hospitals and Dispensaries	4,45,680	3,62,000	3,45,680*	3,46,000	16,320	.....	4,00,760	3,50,000	1,63,420	
Deduct—For transfer of Hospitals and Dispensaries to Municipalities ...	1,00,000									
	3,45,680*									
Lunatic Asylums		1,20,460	1,33,500	1,20,460	.....	13,040	1,19,903	1,15,000	57,436	
Sanitary Commissioner		29,800	28,700	29,800	1,100	.....	27,066	28,000	13,019	
Chemical Examiner		3,940	3,200	3,940	740	.....	5,158	4,000	1,664	
Grants for medical purposes		80,500	1,04,620	80,500	.....	24,120	93,772	86,000	35,766	
		14,20,210	14,25,701	13,96,810						
Add—For rounding		.....	299	190						
Deduct— Ditto		210	.....	.....						
Total ...		14,20,000	14,26,000	13,97,000	38,270	43,761	10,75,387	13,71,000	6,57,800	

* Net decrease in 1883-84, Rs. 5,491.

GRANT 24.—MEDICAL SERVICES—*continued.*

Numbers 1882-83.	Numbers 1883-84.	MEDICAL ESTABLISHMENTS.	Local estimate, 1883-84. Rs.	Local estimate, 1883-84. Rs.	Accountant-General's estimate, 1883-84. Rs.	Accountant-General's estimate, 1883-84. Rs.	Sanctioned grant, 1883-84. Rs.	Sanctioned grant, 1883-84. Rs.	Sanctioned estimate, 1882-83. Rs.	Sanctioned estimate, 1882-83. Rs.	Actuals, 1881-82. Rs.	Regular estimate, 1882-83. Rs.	Actuals for six months, 1882-83. Rs.	EXPLANATORY REMARKS.
		Salaries.												
		Consolidated salaries of Medical officers in charge of civil stations—												
32	33	Surgeons	2,91,670		2,91,670		2,91,670		2,86,706					Increase for Khulna, and changes in the rank and pay of the officers attached to some of the stations.
1	3	Assistant-Surgeons	7,200		7,200		7,200		3,000					
13	11	Uncovenant Medical Officers ...	87,000		87,000		87,000		99,675					
				3,85,870		3,85,870		3,85,870		3,89,381				
		Deduct Probable saving	.....			10,870		10,870		24,381			1,84,440	
				3,85,870		3,75,000		3,75,000		3,65,000				
		Office of Surgeon-General, Bengal.												
1	1	Surgeon-General...		33,552		33,552		33,552		27,000	27,181		13,500	A personal allowance of Rs. 546 per mensem has been sanctioned for the present incumbent by the Secretary of State for India in lieu of the allowance drawn by him as Superintendent of Presidency Lunatic Asylum, which post is in future to be part of the duties devolving on the Senior Resident Surgeon of the General Hospital.
		Establishment.												
23	22	Clerks and servants	16,012		16,012		16,012		15,064		13,965		7,345	Annual increments for clerks and increase to pay of peons under Resolution of Government of Bengal, Financial Department, dated 11th October 1882, a reduction under servants, a sweeper not being required.
		Temporary establishment ...	.....		.....		.....		.....		168		.....	
				16,012		16,012		16,012		15,064	14,133		7,345	
		Contingent Charges.												
		Office expenses and miscellaneous		600		600		600		600	774		205	
		Travelling Expenses.												
		Travelling allowances		1,000		1,000		1,000		400	76		112	A larger amount is said to be necessary.
		Postage Charges.												
		Service postage stamps ...		600		600		600		500	443		228	A larger provision is said to be necessary in consequence of increase of correspondence.
		District Establishments.												
Numbers 1882-83.	Numbers 1883-84.													
1	1	Hospital assistants	180		180		180		180		292		2,886	
4	4	Compounders and dressers	480		480		480		480					
42	42	Clerks	15,441		15,441		15,441		15,363		17,947		9,000	Annual increments to clerks.
42	42	Servants	2,568		2,568		2,568		2,568					
				18,669		18,669		18,669		18,591	18,239		11,886	
		Supplies and Services.												
		Cost of Medical Stores	8,000		8,000		8,000		10,000		1,963		—77	
		Cost of Mathematical Instruments	.....		.....		.....		.....		60		29	
		Bazar medicines	655		655		655		745		1,212		177	
		Value of medicines for sale ...	.....		.....		.....		.....		226		.....	
		Petty construction and repairs	.....		.....		.....		.....		.....		1	
		Office expenses and miscellaneous	1,222		1,222		1,222		1,000		673		310	For purchase of furniture and conveyance charges of cinchona febrifuge to Civil Surgeons.
				9,877		9,877		9,877		11,745	4,134		440	
		Travelling Expenses.												
		Travelling allowances		13,350		13,000		13,000		14,300	10,989		4,120	Reduced with reference to the expenditure of the past two years.
		Postal Charges.												
		Service postage stamps		1,858		1,800		1,800		1,800	1,668		886	
		Total Medical Establishments ...		4,81,388		4,70,110		4,70,110		4,55,000	77,637	4,55,000	2,23,162	

GRANT No. 24.—MEDICAL SERVICES.

Numbers 1882-83.	Numbers 1883-84.		Local estimate, 1883-84.		Accountant-General's estimate, 1883-84.		Sanctioned grant, 1883-84.		Sanctioned estimate, 1882-83.		Actuals, 1881-82.	Regular estimate, 1882-83.	Actuals for six months, 1882-83.	Explanatory Remarks.
		VACCINATION.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Salaries.												
6	6	Superintendents ...	35,200		35,200		35,200		35,200		54,526		25,579	Increased pay sanctioned for a Deputy Superintendent of the Darjeeling Circle, see letter from Government of Bengal, No. 880T—N, dated 30th August 1882, and a higher grade officer appointed to Midnapore.
11	11	Assistant Surgeons or Deputy Superintendents ...	25,050		25,050		25,050		24,150					
				60,250		60,250		60,250		59,350	54,526		25,579	
		Establishment.												
54	59	Vaccine Inspectors	16,080		16,080		16,080		13,980		15,565		6,813	For the Darjeeling Circle, sanctioned in Bengal Government letter No. 880T—N, dated 30th August 1882.
327	327	Vaccinators and Assistants and Apprentices ...	26,787		26,787		26,787		26,787		23,777		9,695	
24	25	Clerks and servants	4,518		4,518		4,518		4,308		4,157		2,248	Hill allowance for the clerk of the Darjeeling Circle, and an additional peon for the Deputy Superintendent, Sonthal Pergunnahs Circle; also increased pay for the peon in the Presidency Office, under Resolution, Government of Bengal, Financial Department, dated 11th October 1882.
		Temporary Establishment	.....		1,000		1,000		.....		1,160		602	Introduced with reference to actual expenditure of past two years.
				47,385		48,385		48,385		45,075	44,659		19,358	
		Total ...		1,07,635		1,08,635		1,08,635		1,04,425				
		Deduct probable savings ...		.....		6,762		6,762		7,045				
				1,07,635		1,01,873		1,01,873		97,380	99,185		44,937	
		Supplies.												
		Medical stores		1,300		1,300		1,300		1,300	1,814			
		Contingent charges.												
		Office rent	864		864		864		720		722		350	Increase for the Sonthal Pergunnahs Circle, see letter from Government of Bengal, No 65T—M, dated 7th May 1882.
		Office expenses and miscellaneous	1,563		1,563		1,563		1,300		1,384		423	Increased with reference to the expenditure of the past year, and provision for furniture in the Sonthal Pergunnahs Circle.
				2,427		2,427		2,427		2,020	2,106		773	
		Travelling Expenses.												
		Travelling allowances		11,144		12,000		12,000		12,000	15,018		5,873	
		Postage Charges.												
		Service postage stamps		236		400		400		300	428		150	
		Total Vaccination ...		1,22,752		1,18,000		1,18,000		1,13,000	1,18,551	1,09,000	51,733	
		MEDICAL COLLEGE AND SCHOOL.												
		Salaries.												
1	1	Principal	21,600		21,600		21,600		21,600					
11	11	Professors	1,04,700		1,04,700		1,04,700		1,04,700					
1	1	Assistant Professor	4,200		4,200		4,200		4,209					
4	4	Superintendents...	10,200		10,200		10,200		10,200					
21	21	Teachers	50,400		50,400		50,400		49,200					
9	9	Demonstrators of Anatomy ...	13,620		13,620		13,620		13,620				.....	Additional pay for a teacher in the Dacca school against a slight over-estimate of Rs. 800 in the Campbell Medical School this year.
				2,04,720		2,04,720		2,04,720		2,03,520				
		Establishment.									1,97,778		97,093	
8	8	Museum Assistants	2,736		2,736		2,736		2,736					
5	5	Chemical and Anatomical Assistants	2,040		2,040		2,040		2,040					
3	3	Injectors and Taxidermists	720		720		720		720					
2	2	Native medical pupils	192		192		192		192					
74	74	Clerks and servant	10,109		10,109		10,109		10,645		13,028		6,798	A small amount transferred from servants to temporary establishment for Medical College against increase for pay of peons under Resolution, Government of Bengal, Financial Department, dated 11th October 1882.
19	19	Extra establishment for dissecting season ...	1,060		1,060		1,060		565		722		.....	Transferred from servants.
				16,857		16,857		16,857		16,898	2,12,428			
		Total ...		2,21,577		2,21,577		2,21,577		2,20,418				
		Deduct probable savings				6,658		8,058		.....				
		Total Medical College and Schools carried forward ...		2,21,577		2,14,919		2,13,519		2,20,418	2,12,428		1,03,891	

GRANT No. 24.—MEDICAL SERVICES—*continued.*

	Numbers 1882-83.	Numbers 1883-84.		Local estimate, 1883-84.		Accountant-General's estimate, 1883-84.		Sanctioned grant, 1883-84.		Sanctioned estimate, 1882-83.		Actuals, 1881-82.	Regular estimate, 1882-83.	Actuals for six months, 1882-83.	Explanatory Remarks.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
MEDICAL COLLEGE AND SCHOOLS.—*continued.*															
Contingent Charges.															
Scholarships, stipends, &c., ...				10,052		10,052		10,052		10,052		10,057		4,851	
Prizes				1,000		1,000		1,000		1,000		1,083		758	
Petty construction and repairs				.....		200		200		.....		165		54	With reference to actuals of past two years.
Rents				.....		84		84		.....		84		42	For the medical college the amount was entered in the estimate for the present year, but struck out in the general charges made by Government.
Cost of medical stores				2,000		2,000		2,000		2,500		3,373		.....	
Charges for European stores ...				.....		.....		.....		.....		131		.....	
One-third freight on stores ...				.....		.....		.....		.....		4		.....	
Cost of instruments for teaching physiology				.....		.....		.....		500		.....		.....	A special provision for the present year.
Office expenses and miscellaneous				7,008		6,808		6,808		7,044		5,001		1,932	
					20,060		20,144		20,144		21,096	19,898		7,637	
Travelling Expenses.															
Travelling allowances					400		250		250		400	221		48	Reduced with reference to actuals of the past two years.
Postage Charges.															
Service postage stamps					87		87		87		87	53		24	
Total Medical College and Schools					2,42,124		2,35,400		2,34,000		2,42,001	2,32,600	2,30,000	1,11,600	
HOSPITALS AND DISPENSARIES.															
Salaries.															
	3	3	Surgeons	36,900		36,900		36,900		33,300					Full salary of the First Resident Surgeon, General Hospital, who has been relieved of the post of Superintendent of the Presidency Jail, for charge of which a portion of his salary was included in the jail estimate against a smaller provision for the Second Resident Surgeon, whose salary was overestimated this year.
	2	2	House Surgeons...	9,000		9,000		9,000		9,000					
	2	2	Superintendents...	5,400		5,400		5,400		4,200					Provision for Kurseong Dispensary under orders of Government of Bengal, No. 496, dated 4th April 1882, against a decrease for Gya Dispensary, which has been transferred to the local municipality.
												1,68,544		69,819	
	54	21	Assistant Surgeons	20,804		20,804		20,804		63,360					Due to transfer of dispensaries to municipalities as well as to class 1 of the revised dispensary rules, and a smaller number of Assistant Surgeons to be promoted to the higher grades.
	83	69	Supernumerary Assistant Surgeons	56,400		56,400		56,400		63,600					A smaller number of supernumeraries on the list.
	9	9	Apothecaries and Assistant Apothecaries ...	15,300		15,300		15,300		15,060					
	1	1	Steward	3,000		3,000		3,000		3,000					Increase for the Campbell Hospital under orders of Government of Bengal, No. 870TM, dated 28th August 1882.
					1,46,804		1,46,804		1,46,804		1,91,520	1,68,544		69,819	
Establishment.															
	101	47	Hospital Assistants	14,777		14,777		14,777		34,660					See remark against Assistant Surgeons.
	75	67	Supernumerary Hospital Assistants	13,740		13,740		13,740		14,040		43,994		12,221	A smaller number of supernumeraries on the list.
	34	39	Compounders, Dressers, and Apothecaries ...	4,428		4,428		4,428		4,512					Decrease on account of the Bankipore Dispensary transferred to the municipality.
	10	23	Female Pupils ...	4,080		4,080		4,080		960		843		583	Provision for nurses in the General and Medical College Hospitals sanctioned in letter from Government of Bengal, No. 505, dated 25th November 1881.
	455	446	Clerks and Servants	44,910		44,910		44,910		45,582		46,551		23,583	Decrease under Bankipore and Kurseong dispensaries against a slight increase for pay of peons under Resolution, Government of Bengal, Financial Department, dated 11th October 1882.
					81,935		81,935		81,935		99,754	91,388		36,387	
							2,28,739		2,28,739						
Deduct—															
Probable savings							9,283		9,283						
					2,28,739		2,19,456		2,19,456		2,91,274	2,59,932		1,06,206	

GRANT 24.—MEDICAL SERVICES.

	Local estimate, 1883-84.		Accountant-General's estimate, 1883-84.		Sanctioned grant, 1883-84.		Sanctioned estimate, 1882-83.		Actuals, 1881-82.	Regular estimate, 1882-83.	Actuals for six months, 1882-83.	EXPLANATORY REMARKS.
HOSPITALS AND DISPENSARIES.—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Small-pox establishment for Campbell Hospital				800		800		800	.....		.....	This is a standing provision in case of an outbreak of small-pox.
Temporary establishment ...		.....		200		200		200	474		134	
Allowance for attending educational institutions		5,760		6,400		6,400		5,760	1,704		796	This was the amount estimated for 1882-83, but the figures of the Surgeon-General were generally accepted by Government.
		2,35,299		2,26,856		2,26,856		2,98,034	2,62,110		1,07,136	
Supplies and Services.												
Diet of patients	81,284		81,000		81,000		84,540		81,861		44,019	
Clothing of patients	9,720		9,000		9,000		11,474					
Cost of medicines and instruments	17,000		17,000		17,000		20,000		28,844		—3,547	
Cost of country medicines ..	2,219		2,219		2,219		3,696		1,976		1,027	Smaller local estimates.
Petty construction and repairs	1,300		500		500		1,300		129		.....	Reduced with reference to the expenditure of the past two years; the provision is for the Presidency Hospital.
		1,11,523		1,09,719		1,09,719		1,21,010	1,12,810		41,499	
Contingent Charges.												
Rent of buildings	2,400		2,400		2,400		2,640		2,584		1,242	Rent of the Kurseong dispensary paid by the municipality, and the Kalimpong dispensary removed to a Government building.
One-third freight on stores ...	.....		.....		.....		.....		436		.....	
Miscellaneous	19,193		19,000		19,000		19,966		17,532		11,644	
		21,593		21,400		21,400		22,606	20,552		12,886	
Travelling Expenses.												
Travelling allowances		4,000		4,000		4,000		4,000	5,253		1,892	
Postage Charges.												
Service postage stamps ...		25		25		25		30	35		7	
Total Hospitals and Dispensaries		3,72,440		3,62,000		3,62,000		4,45,680	4,00,760	3,50,000	1,63,420	
Deduct.—For transfer of hospitals and dispensaries to municipalities and the proposed amalgamation of the appointments of sub-divisional medical officers and medical officers of municipal dispensaries ...		.....		.....		22,000		1,00,000				
LUNATIC ASYLUMS.						3,40,000		3,45,680				
NUMBERS. 1882-83. / 1883-84.												
Salaries.												
5 / 4 Superintendents...		10,800		10,800		10,800		14,076	17,633		8,426	No allowance for the Presidency Asylum, the charge of which is now fixed as part of the duties devolving on the Senior Resident Surgeon of the General Hospital. Half of the charge for the Superintendent was reduced in last year's estimates, apparently by mistake.
Establishment.												
6 / 6 Civil Hospital Assistants ...	1,920		1,920		1,920		1,920		1,861		1,011	
1 / 1 Compounders and dressers ...	144		144		144		144					
4 / 4 Matrons ...	3,720		3,720		3,720		3,720		13,735		7,195	Annual increment for Berhampore.
7 / 7 Overseers ...	11,040		11,040		11,040		10,980					
294 / 286 Clerks, servants, and guards ...	25,308		25,308		25,308		25,992		23,629		11,205	Reduction of establishment in the Patna and Dacca Asylums.
12 / 12 Temporary manufacturing establishment ...	2,160		2,160		2,160		2,160		1,667		674	
		44,292		44,292		44,292		44,916	40,892		20,085	
Supplies and Services.												
Diet of patients	30,660		30,000		30,000		30,889		26,993		12,620	Reduced with reference to the actuals of the past two years.
Clothing of patients	3,090						3,129					
Supplies and Services.												
Raw materials for manufacture	26,880		26,880		26,880		31,725		26,296		13,810	Smaller provision for Dullunda against a slight increase for Dacca.
Petty construction and repairs	2,060		1,500		1,500		1,980		620		153	Reduced with reference to the expenditure of the past two years, the provision is chiefly for the Dullunda asylum.
Cost of medical stores	300		300		300		300		919		.....	An annual provision for probable requirements.
Passage money for insanes ...	900		900		900		900		.....		.....	
Cost of country medicines ...	75		75		75		76		.....		.....	
		63,965		59,655		59,655		68,999	54,828		26,592	
Contingent Charges.												
Rent of buildings...	197		197		197		197		197		.....	
Office expenses and miscellaneous.	5,466		5,466		5,466		5,262		6,333		2,323	Local estimates based on actuals of the past year
		5,663		5,663		5,663		5,459	6,530		2,323	
Travelling Expenses.												
Travelling allowances		.....		.....		.....		.....	.....		.....	
Postage Charges.												
Service postage stamps		50		50		50		50	20		10	
Total Lunatic Asylums ...		1,24,770		1,20,460		1,20,460		1,33,500	1,19,903	1,15,000	57,436	

GRANT 24.—MEDICAL SERVICES.

Numbers 1882-83.	Numbers 1883-84.		Local estimate, 1883-84.		Accountant-General's estimate, 1883-84.		Sanctioned grant, 1883-84.		Sanctioned estimate, 1882-83.		Actuals, 1881-82.	Regular estimate, 1882-83.	Actuals for six months, 1882-83.	Explanatory Remarks.
		SANITARY COMMISSIONER.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Salaries.												
1	1	Sanitary Commissioner		17,900		17,900		17,900		16,700	15,400		7,782	Annual increment.
		Establishment.												
13	13	Clerks	7,740		7,740		7,740		7,740		7,699		3,954	Increase in pay of two peons under Resolution of Government of Bengal, Financial Department, dated 11th Oct. 1882.
3	3	Servants	192		192		192		168					
				7,932		7,932		7,932		7,908				
		Contingent Charges.												
		Office expenses and miscellaneous	600		600		600			600	701		257	
		Cost of medical stores ...	.....		.....		.....			.....	9		.....	
				600		600		600		600	710		257	
		Travelling Expenses.												
		Travelling allowances		3,000		3,000		3,000		3,000	3,000		858	
		Postage Charges.												
		Service postage stamps ...		492		368		368		492	197		168	Reduced with reference to actuals.
		Total Sanitary Commissioner ...		29,924		29,800		29,800		28,700	27,006	28,000	13,019	
		CHEMICAL EXAMINER.												
		Salaries.												
1	1	Chemical Assistant	840		840		840				1,631		836	
1	1	Civil Hospital Assistant	840		840		840		840					
				1,680		1,680		1,680		1,680	1,631		836	
		Establishment.												
4	4	Clerks and servants		756		756		756		756	756		378	
		Supplies.												
		Stores from Europe	.....		.....		.....		.....		457		8	
		Medical stores	1,000		1,000		1,000		464		2,016		.....	
				1,000		1,000		1,000		464	2,473		8	
		Contingent Charges.												
		Freight on stores	.....		.....		.....		.....		16		.....	
		Office expenses and miscellaneous	454		454		454		250		215		415	A permanent increase of Rs. 200 for books and journals, see letter from Government of Bengal, No. 472T—M, dated 28th June 1882.
				454		454		454		250	231		415	
		Postage Charges.												
		Service postage stamps		50		50		50		50	67		27	
		Total Chemical Examiner ...		3,940		3,940		3,940		3,200	5,158	4,000	1,664	
		GRANTS FOR MEDICAL PURPOSES.												
		Grants to the following hospitals and dispensaries supported from private sources :—												
		Calcutta Native Hospital and branch dispensaries	37,366		37,366		37,366		37,366					
		Dacca Mitford Hospital	.....		.....		.....		5,085					Transferred to the Dacca municipality.
		Howrah General Hospital ...	4,400		4,400		4,400		4,760					Allowance for the pay of a native doctor now borne by the Hospital funds.
		Chyebassa Cole ditto ...	.....		.....		.....		140		50,215		25,036	
		Midnapore Dispensary... ...	.....		.....		.....		444					
		Burdwan ditto	.....		.....		.....		600					
		Serampore ditto	.....		.....		.....		.....					Transferred to the respective local municipalities.
		Moorshedabad ditto	.....		.....		.....		540					
		Bankoora ditto	.....		.....		.....		627					
		Irrigation Hospital, Dehree ...	300		300		300		300					
		Calcutta Lock-hospitals	30,000		30,000		30,000		45,000		28,000		6,175	Some of the hospitals have been closed.
		Cost of medical stores	2,502		2,502		2,502		3,962		2,313		99	No provision for Mitford Hospital, which has been transferred to the Dacca municipality.
		Expenses during the prevalence of epidemics	5,040		5,040		5,040		5,076		13,244		4,456	
		Grants to dispensaries in lieu of medical stores	.....		.....		.....		720		.....		.....	
		Grants to dispensaries in Government Estates ...	892		892		892		.....		.....		.....	This charge was hitherto debited to the Estates Improvement Fund, which was abolished from 1882-83.
		Total grants for Medical Purposes		80,500		80,500		80,500		1,04,620	73,772	80,000	35,766	

P. M. D'M.—Reg. No. 11935C—102—15-1-83.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 11TH JANUARY 1883.

RESOLUTION.

READ—

Endorsement from the Accountant-General, No. 1967C, dated the 9th December 1882, submitting the estimates of receipts and expenditure of the Medical Department for 1883-84.

RECEIPTS.

The Surgeon-General estimates the receipts for 1883-84 at Rs. 1,19,960 against Rs. 1,42,000, the sanctioned estimate for the current year, and Rs. 1,36,038, the actuals of 1881-82. No provision is made in the departmental estimate for "Miscellaneous" receipts, which aggregated Rs. 5,000 in 1881-82 and Rs. 3,063 during the first six months of the current year, or for "Value of stores returned," which amounted to Rs. 7,071 in 1880-81 and Rs. 1,324 in 1881-82. The Accountant-General has entered Rs. 5,100 and Rs. 2,500 respectively on these accounts. He has also entered Rs. 500 for "Recovery of value of lost articles" and increased the local estimate for "Fees from paying-patients in Government hospitals" from Rs. 39,900 to Rs. 45,000. His estimate under the last head is based on the actuals of 1881-82, which amounted to Rs. 45,185. The actual fees during the first seven months of the current year were Rs. 22,929 against Rs. 19,311 realized during the same period in 1881-82. The receipts by the end of the year may exceed those of the previous year by Rs. 3,000. A sum of Rs. 48,000 will be entered for next year. In other respects the Accountant-General's estimate of receipts is accepted.

EXPENDITURE.

2. The Accountant-General's estimate of expenditure for 1883-84 is compared in the following table with the sanctioned grant for the current year and the actuals of 1881-82 :—

	Estimate, 1883-84.	Sanctioned grant, 1882-83.	Actuals, 1881-82.
	Rs.	Rs.	Rs.
Medical Establishments	4,70,110	4,55,000	77,037
Vaccination	1,18,000	1,13,000	1,18,551
Medical College and Schools	2,35,400	2,42,001	2,32,600
Hospitals and Dispensaries	3,62,000	3,45,680	4,00,760
Lunatic Asylums	1,20,400	1,33,500	1,19,903
Sanitary Commissioner	29,800	28,700	27,006
Chemical Examiner	3,940	3,200	5,158
Grants for medical purposes	80,500	1,04,620	93,772
	14,20,210	14,25,701	10,75,387
Add for rounding	.....	299	.....
Deduct for rounding	210	.....	.....
Total ...	14,20.000	14,26,000	10,75,387

3. The *Medical Establishment* proper has been made Provincial from the commencement of the current year. There is an excess of Rs. 15,110 in the estimate over the grant for the present year. This is due to the opening of the new district of Khoolna, to annual increments of clerks, and to the transfer to this head from "Lunatic Asylums" of the personal allowance of the Surgeon-General, Dr. Payne, amounting to Rs. 546 per month. Looking to the actual expenditure during the first six months of the current year, aggregating Rs. 2,23,162, the Lieutenant-Governor accepts the Accountant-General's estimate of Rs. 4,70,110 under this head.

4. *Vaccination.*—The actual expenditure under this head during the first seven months of the current year amounted to Rs. 60,831 against Rs. 64,886 during the same period last year. The total in 1881-82 was Rs. 1,18,511. The total in 1882-83 may not exceed Rs. 1,13,000. Larger provision is necessary, next year, for the increase of pay of the Deputy Superintendent, Darjeeling

Circle, from Rs. 100 to Rs. 150 per month, for the appointment of additional inspectors for the Darjeeling Circle, for increase of pay of peons and increase of office rents. The Accountant-General's estimate of Rs. 1,18,000 for next year will stand.

5. *Medical College and Schools.*—The Accountant-General reduces the local estimate under this head from Rs. 2,42,124 to Rs. 2,35,400. The actual expenditure in 1881-82 amounted to Rs. 2,32,600, and during the first six months of the current year to Rs. 1,11,600. The estimate is susceptible of further reduction, and will stand at Rs. 2,34,000.

6. *Hospitals and Dispensaries.*—The actual expenditure under this head was Rs. 4,00,760. The cost of dispensaries and hospitals situated within municipalities amounted to about a lakh of rupees. As these were transferred to the municipalities, the estimate of Rs. 4,45,680 for the current year was reduced to Rs. 3,45,680. The Accountant-General estimates that the total expenditure by the end of the current year may amount to Rs. 3,50,000. Some saving may be effected by the proposal to amalgamate the appointments of medical officers at head-quarters of sub-divisions and of those attached to municipal dispensaries. A sum of Rs. 3,40,000 will accordingly be entered for next year.

7. Full explanations have been given by the Accountant-General of the fluctuations in the estimates under the remaining heads compared with the grants for the current year, and the estimates are accepted.

8. In accordance with the above remarks, the grant for 1883-84 will stand thus :—

	Grant, 1883-84. Rs.
Medical establishments	4,70,110
Vaccination	1,18,000
Medical College and Schools	2,34,000
Hospitals and Dispensaries	3,40,000
Lunatic Asylums	1,20,460
Sanitary Commissioner	29,800
Chemical Examiner	3,940
Grants for medical purposes	80,500
	13,96,810
Add for rounding	190
Total ..	13,97,000

ORDER.—Ordered that a copy of the above Resolution, with a copy of the estimates, be forwarded to the General, and Medical and Municipal Departments of this Government, to the Accountant-General, Surgeon-General, and Sanitary Commissioner, for information.

By order of the Lieutenant-Governor of Bengal,

COLMAN MACAULAY,

Secretary to the Government of Bengal.

Nos. 96-100.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

C. W. BOLTON,

Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 11*th January* 1883.

C. E G.—Reg. No. 11936C—102—15-1-83.

MINOR DEPARTMENTS ESTIMATE, 1883-84.

No. 2151C, dated Calcutta, the 12th January 1883.
Memo. by A. C. Tupp, Esq., Accountant-General, Bengal.
FORWARDED to the Secretary to the Government of Bengal, Financial Department.

XV.—Minor Departments.

Receipts.

	Budget estimate, 1883-84.	Sanctioned estimate, 1883-84.	Sanctioned estimate, 1882-83.	Actuals, 1881-82.	Regular estimate, 1882-83.	Actuals for six months, 1882-83.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Emigration Fees (Act VII of 1871)	12,300	13,300	13,500	10,556	11,500	6,822	Based on the average of the past three years.
BOTANICAL AND OTHER PUBLIC GARDEN RECEIPTS.							
Botanical Garden receipts	4,200	1,700	3,000	4,298	4,000	605	Increase for Birch Hill Park, Darjeeling, estimated by Conservator of Forests.
Birch Hill Park at Darjeeling		2,500					
Cinchona Plantation	1,54,000	1,[illegible],000	1,75,000	1,81,397	1,60,000	65,827	The demand for febrifuge from the medical depôts has diminished, the Madras Government receiving preparations made in England from bark sent from its own plantations, and the Bombay and Calcutta depôts are believed to be overstocked with preparations sent out from the India Office.
Public Exhibitions and Fairs	500	.....	.....	500	500	20	Nothing estimated by local officers. The receipts last year were chiefly cash recoveries of payments in previous years.
Government Bull and Stallion receipts	.....	-	.....	701	.....	.....	
Total ...	1,71,000	1,71,500	1,91,500	1,97,452	1,76,000	73,284	

Net decrease in 1883-84—Rs. 20,500.

18.—Minor Departments.

Expenditure.

	Budget estimate, 1883-84.	Sanctioned estimate, 1883-84.	Budget estimate, 1882-83.	Increase.	Decrease.	Actuals, 1881-82.	Regular estimate, 1882-83.	Actuals for six months, 1882-83.	Explanatory Remarks.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Provincial Museums	19,000	19,000	19,000	.....	.....	17,002	17,000	9,036	
Donations to Scientific Societies, &c. ...	8,400	8,400	8,400	.....	.....	8,800	8,400	4,200	
Cinchona Plantations	1,15,500	1,23,080	1,28,125	... .	12,625	1,11,319	1,00,000	48,780	
Public Exhibitions and Fairs ...	2,300	[illegible],300	2,300	. .	.....	28,378	5,500	71	
Government Bull and Stallion charges ..	3,600	3,600	3,327	273	.... .	3,445	3,000	2,489	
Botanical and other Public Gardens ...	1,01,600	1,01,600	1,00,980	620	.....	1,09,909	1,03,000	53,007	
Emigration	23,900	23,892	24,700	.....	800	23,376	23,000	11,554	
Census	. .	1,[illegible]	.....	.....	.....	1,76,992	32,000	20,155	
Registration of Railway Traffic	810	810	810	.....	.....	825	800	550	
Ditto River-borne Traffic ...	16,550	16,550	16,522	28	.....	15,723	16,500	6,754	
Provincial Statistics	. .	.....	.....	.....	.....	60	. .	.....	
Examinations	500	500	500	.....	.....	209	200	80	
Exploration	.....	.....	... .	.....	.....	8,332	11,000	7,000	
Rents, Rates, and Taxes	.....	.....	900	.....	900	900	....	.....	
Petty Construction and Repairs &c. ...	.....	.....	500	.....	500	829	... ..	.....	
	2,92,160	3,60,232	3,06,064	921	14,825	.....	.....		
Deduct for rounding ...	160	232	64	64	160	.....	.....	.....	
Total ...	2,92,000	3,00,000	3,00,000	985	14,985	5,03,150	3,21,000	1,46,131	

Net decrease in 1883-84—Rs. 14,000.

GRANT 18.—MINOR DEPARTMENTS—*continued.*

DETAILS.	Budget estimate, 1883-84.		Sanctioned grant, 1883-84.		Budget estimate, 1882-83.		Actuals, 1881-82.		Regular estimate, 1882-83.	Actuals, for six months, 1882-83.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
PROVINCIAL MUSEUMS.											
ECONOMIC MUSEUM.											
Salaries ...	4,800		4,800		4,800		6,788			3,107	
Establishment ...	2,340		2,340		2,340						
		7,140		7,140		7,140		6,788		3,107	
Contingent Charges.											
Collection of specimens, &c. ...	2,000		2,000		2,000		1,400			1,000	
Office and ground rent ...	8,930		8,930		8,930		8,198			4,446	
Service postage stamps ...	75		75		75		15			10	
Office expenses and miscellaneous ...	855		855		855		601			473	
		11,860		11,860		11,860		10,214		5,929	
Total Provincial Museums ...		19,000		19,000		19,000		17,002	17,000	9,036	
DONATIONS TO SCIENTIFIC SOCIETIES, &c.											
Agri-Horticultural Society ...	2,400		2,400		2,400		2,800			1,200	
Asiatic Society.											
Allowance for standard and useful oriental works ...	6,000		6,000		6,000		6,000			3,000	
One-third freight on stores ...	.....		.....		.....		.....			.....	
Total Donations to Scientific Societies, &c.		8,400		8,400		8,400		8,800	8,400	4,200	
CINCHONA PLANTATIONS.											
PLANTATION ACCOUNT.											
NUMBERS. 1882-83. / 1883-84.											
Salaries.											
1 / 1 Head Gardener (including pony allowance) ...	7,560		7,560		7,560		10,033			8,666	
1 / 1 Second Gardener ...	3,780		3,780		3,780						
4 / 4 Assistant Gardeners ...	7,140		8,520		7,140						
2 / 1 European Assistant ...	2,400		2,400		2,400						
		20,880		22,260		20,880		16,033		8,666	
Establishment.											
Native establishment for plantations ...		50,120		50,120		50,120		52,457		23,972	An additional expenditure of Rs. 11,380 has been budgetted for by the Superintendent for extension of the plantation to trans-Teesta, but it is not included in the absence of Government sanction.
Contingent Charges.											
Freight on cinchona bark sent to England ...	.....		.....		.....		2,516			.....	
House-rent for Superintendent at Darjeeling ...	2,025		2,025		2,025		.....			.....	
Freight on stores ...	.....		.....		.....		3			.....	
Office expenses and miscellaneous ...	9,000		10,000		9,000		7,042			4,041	
Cost of stores ...	.....		.....		.....		.....			980	
Petty construction and repairs ...	.....		.....		.....		450			.....	
Charges for European stores ...	.....		.....		.....		1,004			.....	
		11,025		12,025		11,025		11,075		5,021	
Postage Charges.											
Service postage stamps ...		200		200		200		300		150	
		82,225		83,605		82,225					
MANUFACTURING ACCOUNT.											
NUMBERS. 1882-83. / 1883-84.											
Salaries.											
1 / ... Quinologist ...		2,400		3,600		7,200		2,400		1,200	There is no permanent officer at present. The provision is for the allowance of the officiating officer (Dr. King). The local estimate includes Rs. 1,200 for house allowance of permanent incumbent, which is not being drawn and is therefore omitted.
Establishment.											
Native establishment for the Quinologist		3,700		3,700		3,700		.....		.....	
Contingent Charges.											
Office and ground rent ...	..		.....		.....		50			.....	
Laboratory and manufacturing charges	26,220		26,220		34,000		25,037			9,470	The special arrangements for making quinine, for which an increased provision was made this year, have been abandoned.
Miscellaneous ...	500		500		500		541			.....	
Petty construction and repairs ...	.....		.....		.....		139			.....	
Charges for European stores ...	.....		.....		.....		2,622			.....	
		26,720		26,720		34,500		28,189		9,470	
Travelling Expenses.											
Travelling allowances ...		300		300		300		.....		201	
Postage Charges.											
Purchase of service postage stamps ...		200		200		300		15		100	
		33,320		34,520		45,900				48,780	
		1,15,545		1,28,125		1,28,125		1,11,369	1,00,000	48,780	The cinchona estimates have been sanctioned in Resolution, Government Bengal, Financial Department, No. 1325, dated 13th November 1882.
Deduct for rounding ...		45		45		25					
Total Cinchona Plantation ...		1,15,500		1,28,080		1,28,125					

GRANT 18.—MINOR DEPARTMENTS—*continued.*

DETAILS.	Budget estimate, 1883-84.		Sanctioned grant, 1883-84.		Budget estimate, 1882-83.		Actuals, 1881-82		Regular estimate, 1882-83.	Actuals for six months, 1882-83	EXPLANATORY REMARKS.
PUBLIC EXHIBITIONS AND FAIRS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs	
PROVINCIAL.											
Calcutta Industrial Exhibition	.		.. ..		... .		24,164				
Ditto International Exhibition	.....		60,000		.....		.....				
Melbourne ditto .	... ..		.....				.....			71	Some provision may be desirable for the exhibition contemplated to be held in Calcutta next cold weather.
Donation to Chota Nagpore Fair ..	250		250		250		..				
Ditto to Chaybassa ,, .. .	200		200		200		163				
Ditto to Tilaiya ,, ...	250		250		250		350				
Ditto to Julpesh ,, ...	100		100		100		.				
Ditto to Sonepore ,, ...	1,500		1,500		1,500		1,692				
Total Public Exhibitions and Fairs		2,300		62,300		2,300		26,378	5,500	71	A sum of Rs. 3,000, has been added to the revised estimate for the present year for the International Fisheries' Exhibition with reference to letter from Government of Bengal, No 5—5¼is dated 2nd January 1883.
GOVERNMENT BULL AND STALLION CHARGES.											
Purchase of breeding mares	...		.....		.....		.....				
Feed and keep of cattle	3,200		3,200							100	
Contingencies	400		400		3,327		5,446			2,389	Increased provision for feed and keep in Mozufferpore, sanctioned in letter No. 1811T—F, dated 22nd September 1882, and for contingencies in Darjeeling.
Total Government Bull and Stallion Charges		3,600		3,600		3,327		5,446	3,600	2,489	
BOTANICAL AND OTHER PUBLIC GARDENS.											
BOTANICAL GARDEN, HOWRAH.											
NUMBERS. 1882-83. 1883-84.											
Salaries.											
1 1 Superintendent	19,200		19,200		19,200		19,200			9,600	
1 1 Curator	3,120		3,120		3,000						
1 1 Botanical Collector	2,400		2,400		2,400		8,804			4,573	Increase sanctioned in letter from Government Bengal, Financial Department, No. 286, dated 2nd December 1881.
1 1 Botanist for Herbarium ..	5,400		5,400		5,400						
1 1 Assistant Gardener ..	1,800		1,800		1,800						
		31,920		31,920		31,800		28,004		14,173	
Establishment											
1 1 Native overseer ...	900		900		960						
Native establishment	13,987		13,987		13,987		17,543			11,481	
Temporary establishment	3,500		3,500		3,500						
		18,447		18,447		18,447		17,543		11,481	
Contingent Charges.											
Office expenses and miscellaneous ..	2,750		2,750		2,750		1,254			411	
Charges for the collection and distribution of seeds	2,500		2,500		2,500		7,382			4,635	
Manure	1,200		1,200		1,200						
Garden improvements	2,348		2,348		6,000		13,552			5,347	Redistribution of the amount provided this year for garden improvements.
Repairs of roads ...	2,500		2,500		2,500						
Maintaining steam-pump for garden tanks .. .	1,632		1,632				.....			...	
Fitting up new palm house	800		800		.		..			...	
Expenses of herbarium	2,400		2,400		1 200		1,084			496	For new cabinets for the new buildings.
Library charges	1,500		1,500		1,500		3,645			2,784	
Cost of medical stores	.. .		.		.		187			.	
Pur hase of service stamps ...	253		253		253		245			22	
Travelling allowances	2,200		2,200		2,200		499			.....	
Stores from England	.....		. ....		..		2,924			314	
Freight on Europe stores ...	..		. ..		..		20			20	
Petty construction and repairs	.		.....				2,219			.....	
		19,983		19,983		20,103		33,031		14,030	The Superintendent's estimate for 1883-84 has been sanctioned in letter from Government of Bengal, Financial Department, No. 2325 F. F, dated 4th November 1882.
Total Botanical Garden, Howrah ...		70,350		70,350		70,350		78,578		39,603	
Grants to Public Gardens.											
Grant to Zoological Gardens ..	20,000		20,000		20,000		20,000			10,000	
Grant to Public Garden, Monghyr	300		300		300		300			150	
Grant to Birch Hill Park at Darjeeling	2,500		2,500		1,500		1,979			503	Estimated by Conservator of Forests, Bengal.
		22,800		22,800		21,800		22,279		10,653	
BOTANICAL GARDEN AT DARJEELING.											
Establishment.											
Head Gardener and plant collector ...	3,000		3,000		2,700		2,475			1,200	Increase for plant collectors.
Gardeners and coolies ...	3,000		3,000		3,000		2,684			973	
Blacksmiths and carpenters	480		480		480		107			77	
		6,480		6,480		6,180		5,246		2,250	

GRANT 18.—MINOR DEPARTMENTS—*continued.*

DETAILS.	Budget estimate, 1883-84.		Sanctioned grant, 1883-84.		Budget estimate, 1882-83.		Actuals, 1881-82.		Regular estimate, 1882-83.	Actuals for six months, 1882-83.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
BOTANICAL AND OTHER PUBLIC GARDENS—*concluded.*											
BOTANICAL GARDEN AT DARJEELING—*concluded.*											
Contingent Charges.											
Purchase and carriage of plants and seeds	500		500		500		893			142	For repair of frames and pits.
Frames, &c.	600		600		250						
Tools and other contingencies	900		900		900		1,217			777	
Petty construction and repairs	.....		.....		.....		.....			.....	
Piping for introduction of water into the garden	.....		.....		.....		1,696			2	
Cultivation of seed potatoes	.....		.....		1,000		.....			90	
		2,000		2,000		2,650		3,806		1,011	The Superintendent's estimate for 1883-84 has been sanctioned in letter from Government Bengal, Financial Department, No. 2325T—F, dated 4th November 1882.
		8,480		8,480		8,830		9,052		3,261	
		1,01,630		1,01,630		1,00,980					
Deduct for rounding ...		30		30		.....					
Total Botanical and other Public Gardens		1,01,600		1,01,600		1,00,980		1,09,909	1,03,000	53,607	
PROVINCIAL.											
EMIGRATION.											
CHARGES UNDER ACT XIII OF 1864.											
NUMBERS. 1882-83. / 1883-84.											
Salaries.											
1 / 1 Protector of Emigrants, ⅔ths salary	9,504		9,504		9,504		15,984			7,692	
1 / 1 Personal Assistant, ⅔ths salary	2,880		2,880		2,880						
1 / 1 Medical Inspector	3,600		3,600		3,600						
		15,984		15,984		15,984		15,984		7,692	
Establishment.											
24 / 23 Establishment, ⅔ths charges		5,890		5,882		6,652		5,775		2,946	Post of Inspector of Depôts abolished—*see* letter from Government Bengal, No. 89, dated 17th March 1882.
Contingent Charges.											
Travelling allowance	.....		.....		.....		230			125	
House-rent	1,008		1,008		1,008		1,008			504	
Office expenses and miscellaneous ...	918		918		956		325			256	
		1,926		1,926		1,964		1,563			
Postage Charges.											
Purchase of service postage stamps ...		100		100		100		54		31	
Total emigration ...		23,900		23,892		24,700		23,376	23,000	11,554	
CENSUS.											Transferred to Provincial with reference to orders of Government of India, Department of Finance and Commerce, No. 4343, dated 17th October 1882. Nothing known in this office whether any budget provision is required for 1883-84.
Deputy Superintendent	.....		.....		.....					49	
Establishment	.....		1,520		.....					16,997	
Travelling allowances	.....		.....		.....		1,76,992			217	
Contingencies	.....		180		.....					1,446	
Office rent	.....		.....		.....					1,301	
Service postage stamps	.....		.....		.....					145	
Total Census ...		.....		1,500		.....		1,76,992	32,000	20,155	
REGISTRATION OF RIVER-BORNE TRAFFIC.											
Establishment	15,270		15,270		15,270		15,033			7,747	
Boat establishment			620		622		493			360	
Contingencies	620		630		630		155			307	
Petty construction and repairs	630		30		.....		35			322	
Office and ground rent	30		.....		.....		7			18	
Service postage stamps	.....									.....	
Total Registration, &c. ...		16,550		16,550		16,522		15,723	16,500	8,754	
REGISTRATION OF RAILWAY TRAFFIC.											
Contributions to Railway Companies for traffic returns		810		810		810		825	800	560	

GRANT 18.—MINOR DEPARTMENTS—*concluded.*

DETAILS.	Budget estimate, 1883-84.		Sanctioned grant, 1883-84.		Budget estimate, 1882-83.		Actuals, 1881-82.		Regular estimate, 1882-83.	Actuals for six months, 1882-83.	EXPLANATORY REMARKS.
PROVINCIAL—*concluded.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
PROVINCIAL STATISTICS.											
Establishment for correcting and writing up Census registers		.....		.....		.....		60	.....	.....	
EXAMINATION.											
Central Examination Committee.											
Establishment, contingencies, and service postage stamps		50		500		500		209	200	80	
EXPLORATION.											
Salary	.....		.....		.....		4,161		.....	7,000	Expenditure to cease at the close of the current calender year, *see* No. 3669, dated 6th October 1882, from Government of Bengal.
Cost of instruments	.....		.....		.....		1,171		.....	.....	
		.....		.....		.....		5,332	11,000	7,000	
RENTS, RATES, AND TAXES.											
Office rent		.....		.....		900		900	.....	.....	The provision was for the Meteorological Department which has been transferred to the Government of India.
PETTY CONSTRUCTION AND REPAIRS...		.....		.....		500		829	.....	.....	

J. N. D.—Reg. No. 13298C—124—1-2-83.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 31ST JANUARY 1883.

RESOLUTION.

READ—

Endorsement from the Accountant-General, No. 2151C, dated the 12th January 1883, submitting the estimates of receipts and expenditure under the head "Minor Departments" for 1883-84.

The Accountant-General estimates the total receipts under the head of "Minor Departments" for 1883-84 at Rs. 1,71,000, against Rs. 1,91,500 for the current year as shown below—

	1883-84.	Sanctioned estimate, 1882-83.
	Rs.	Rs.
Emigration Fees	12,300	13,500
Botanical and other Public Gardens ...	4,200	3,000
Cinchona Plantations	1,54,000	1,75,000
Public Exhibitions and Fairs ...	500	.....
Total ...	1,71,000	1,91,500

The estimate of "emigration fees" is based on the average of the actuals of the past three years. As under an arrangement with the Administration of Assam all boat-fees will now be taken at Goalundo, a sum of Rs. 1,000 will be added on this account. The receipts from "Botanical Gardens" are estimated at Rs. 1,700, and the Accountant-General, under instructions from the Conservator of Forests, has added Rs. 2,500 on account of the receipts from the Birch-Hill Park at Darjeeling, against Rs. 1,500, the sanctioned estimate for the current year. The expenditure of this Park is estimated at a like amount. The Accountant-General's estimate is accepted. The estimate of "Cinchona receipts" is that passed in Government order No. 1324, dated 13th November last, and will stand. A sum of Rs. 500 has been entered on account of receipts for "public exhibitions and fairs," but as no receipts are expected from this source the provision will be struck out from the budget. The total receipts will then stand at Rs. 1,71,500.

2. The Accountant-General's estimates of expenditure under all the heads included in this budget are compared in the following table with the sanctioned grants for the current year :—

	Estimate. 1883-84.	Sanctioned grant, 1882-83.
	Rs.	Rs.
Provincial Museums	19,000	19,000
Donations to Scientific Societies, &c. ...	8,400	8,400
Cinchona Plantations	1,15,500	1,28,125
Public Exhibitions and Fairs	2,300	2,300
Government Bull and Stallion charges ...	3,600	3,327
Botanical and other Public Gardens	1,01,600	1,00,980
Emigration	23,900	24,700
Census	.....	.....
Registration of Railway Traffic	810	810
Ditto River-borne Traffic	16,550	16,522
Examinations	500	500
Rents, Rates and Taxes...	.....	900
Petty Construction and Repairs	.....	500
Total ...	2,92,160	3,06,064
Deduct for rounding ...	160	64
Total ...	2,92,000	3,06,000

3. *Cinchona Plantations.*—The estimate of the Superintendent on "plantation account" amounts to Rs. 93,605 for 1883-84, against Rs. 82,225 for the current year. The increase of Rs. 11,380 is required on account of the proposed extension of the plantation of yellow-bark trees to the trans-Teesta portion of the Darjeeling district. In the absence of Government sanction to this extension, the Accountant-General has reproduced the figures for 1882-83. The Lieutenant-Governor has authorized the extension, and an application has been made to the Government of India to increase the pay of the Gardener who will be employed on the new plantation from Rs. 150 to Rs. 250, with a second pony allowance of Rs. 15 a month. Pending the orders of the Government of India on this point, the Superintendent's estimate is passed.

The factory estimate provides for an expenditure of Rs. 34,520 against Rs. 45,900 for the current year. Mr. Gammie's process for making quinine having been abandoned, a provision of Rs. 26,220 only has been made for laboratory and manufacturing expenses against Rs. 34,000, the grant for the current year. The Quinologist's pay has been entered at Rs. 2,400, against Rs. 6,000 for 1882-83, the former being the amount paid to Dr. King as Officiating Quinologist. The Accountant-General has further struck out from the local estimate the provision of Rs. 1,200 on account of the house allowance of the Quinologist; but as it is possible that this allowance may be drawn during the ensuing year it is allowed to stand. The total grant in factory account will then be Rs. 34,520, as passed in Government order No. 1324, dated the 13th November 1882.

4. *Public Exhibitions and Fairs.*—In the absence of any information on the subject, the Accountant-General has made no provision for the expenditure to be incurred on account of the International Exhibition to be held in Calcutta in the winter of 1883-84. The Lieutenant-Governor has undertaken to place at the disposal of Mr. Buck a sum of Rs. 50,000 for making collections outside Bengal, and a provision of Rs. 60,000 will be entered in the budget to cover all charges on this account, any expenditure on account of buildings being undertaken by the Public Works Department.

5. *Government Bull and Stallion Charges.*—The estimate under this head has been raised from Rs. 3,327 for 1882-83 to Rs. 3,600 for next year. Increased provision has been made for feed and keep in Mozufferpore in accordance with Government order No. 1811T—F, dated the 22nd September 1882. The Accountant-General's figures will stand.

6. *Botanical and other Public Gardens.*—The estimates under the heads of "Botanical Garden," Howrah, and "Lloyd Botanical Garden, Darjeeling" correspond with those passed in Government order No. 2324T—F, dated the 4th November 1882. The aggregate of the estimated expenditure for the garden at Howrah is the same as the grant for the current year. The expenditure on account of the garden at Darjeeling has been estimated at Rs. 8,480 against Rs. 8,830 for 1882-83, no provision having been made for potato culture as the land under cultivation has been resumed by the Darjeeling Municipality. The estimate is accepted. The grants to the Zoological Garden and the public garden at Monghyr are fixed at Rs. 20,000 and Rs. 300 respectively and will stand. The expenditure on the Birch-Hill Park has been estimated at Rs. 2,500, that being its estimated receipts. The figure is passed.

7. *Emigration.*—The estimate under this head has been reduced from Rs. 24,700 for the current year to Rs. 23,900 for 1883-84. The decrease is mainly due to the abolition of the post of Inspector of Depôts sanctioned in Government order No. 89, dated the 17th March 1882. The net amount of saving on this account under the head of establishments amounts to Rs. 770, and the grant of Rs. 6,652 for the current year should have been reduced by this amount. A sum of Rs. 5,882, instead of Rs. 5,890, as given by the Accountant-General, will be entered in the budget. The total grant for emigration will be Rs. 23,892.

8. *Census.*—A sum of Rs. 1,76,992 is shown as the Provincial share of the expenditure on Census in 1881-82. This represents the excess over Rs. 4,84,490, which the Government of India has accepted as the total charge against Imperial. A representation has been made to the Government of India on the subject, and the sum of Rs. 1,76,992 will therefore be reduced. A sum

of Rs. 32,000 is entered on this account in the regular estimate for 1882-83. The latest reports received from the Deputy Superintendent, however, show that the expenditure during the current year will probably amount to not less than Rs. 39,500, and the regular estimate should be revised accordingly. The Accountant-General has made no provision for expenditure on account of Census during 1883-84. Under recent orders of Government a permanent Census office has been constituted at a cost of Rs, 1,500 per annum. and this amount will accordingly be entered in the estimate.

9. The Accountant-General's estimates under the remaining heads and sub-heads are accepted, and the total grant will then stand thus:—

	1883-84. Rs.
Provincial Museums	19,000
Donations to Scientific Societies	8,400
Cinchona Plantations	1,28,080
Public Exhibitions and Fairs	62,300
Government Bull and Stallion charges	3,600
Botanical and other Public Gardens	1,01,600
Emigration	23,892
Census	1,500
Registration of Railway Traffic	810
Ditto River-borne Traffic	16,550
Examination	500
Total ...	3,66,232
Deduct for rounding ...	232
Total ...	3,66,000

ORDER—Ordered that a copy of the above Resolution, with a copy of the estimates, be forwarded to the Accountant-General, to the Secretary to the Board of Revenue, to the Deputy Superintendent of Census, to the Protector of Emigrants, to the Superintendent of the Botanical Gardens, to the Secretary to the Economic Museum Committee, to the Conservator of Forests, and to the General and Revenue Departments of this Government, for information.

By order of the Lieutenant-Governor of Bengal,

COLMAN MACAULAY,

Secretary to the Govt. of Bengal.

Nos. 361-369.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

C. W. BOLTON,

Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 31st January 1883.

W. LeB.—Reg. No. 13299C—124—1-2-83.

169a

No. 1067C, dated Calcutta, the 20th February 1883.

From—A. C. TUPP, ESQ., Accountant-General, Bengal,
To—The Secretary to the Government of Bengal, Financial Department.

REFERRING to the remark in paragraph 1 of the Government of Bengal, dated 31st ultimo, on the budget estimate of Minor Departments for 1883-84, directing that a sum of Rs. 1,000 be added to "Emigration fees" on account of boat fees to be realized at Goalundo under an arrangement with the Administration of Assam, I have the honour to bring to your notice that that head refers to colonial emigration under Act VII of 1871, whereas the boat fees appertain to the Inland Labour Transport Fund, which is included in the estimate of Incorporated Local Funds.

The sum of Rs. 500 shown as receipts under Public Exhibitions and Fairs is on account of the Julpesh Fair in Mynagori, and was entered with reference to information received from the Deputy Commissioner of Julpigori.

As regards the item of Rs. 8 disallowed from Emigration establishments in paragraph 7 of the Resolution, I beg to state that it represents the increased pay of the Collector's orderly peon, sanctioned in the Resolution of the Government of Bengal, Financial Department, dated 11th October 1882. The annual cost of the Protector's establishment, after allowing for the savings caused by the abolition of the post of Inspector of Depôts, now amounts to Rs. 9,816, three-fifths of which, chargeable to Emigration, is Rs. 5,890 in round figures.

J. E. S.—Reg. No. 5165C—3C—4-8-83.

ESTIMATE OF SUPERANNUATION RECEIPTS AND CHARGES, 1883-84.

No. 2159C, dated Calcutta, the 15th January 1883.

Memo. by A. C. Tupp, Esq., Officiating Accountant-General, Bengal.

Forwarded to the Secretary to the Government of Bengal, Financial Department.

XXIII—Receipts in aid of Superannuations, Retired, and Compassionate Allowances.

Receipts.

	Budget estimate, 1883-84.	Sanctioned estimate, 1883-84.	Sanctioned estimate, 1882-83.	Actuals, 1881-82.	Regular estimate, 1882-83.	Actual, six months, 1882-83.	Explanatory Remarks.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Family subscriptions of Native Members of the Covenanted Civil Service	600	600	600	780		358	
Subscriptions under the Indian Civil Service Family Pension Regulations	3,000	3,000	.....	.....		131	This is a new head for members of the Civil Service who have arrived in India since 1881-82, and who are not allowed to subscribe to the Civil Fund, opened under instructions from the Comptroller-General.
Contributions for pensions and gratuities	75,400	75,400	70,400	82,152		35,258	There is an increase in the number of officers on duties outside the Government service, but the rate of contribution has been reduced by the Government of India.
Total ...	79,000	79,000	71,000	82,932	74,000	35,747	

Net increase in 1883-84—Rs. 8,000.

Bengal Provincial Budget Estimate of Disbursements for 1883-84.

29.—*Superannuation, Retired, and Compassionate Allowances.*

Abstract.	Budget estimate, 1883-84.	Sanctioned grant, 1883-84.	Sanctioned estimate, 1882-83.	Actuals of 1881-82.	Regular estimate, 1882-83.	Actuals for six months, 1882-83.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Superannuation and Retired Allowances	11,34,593	11,34,593	9,46,256	Imperial.	10,40,000	4,83,320	
Compassionate Allowances	46,407	46,407	46,462		20,000	13,148	
Gratuities	35,000	35,000	35,282		95,000	71,925	
Total ...	12,16,000	12,16,000	10,28,000		11,55,000	5,68,393	

Net increase in 1883-84—Rs. 1,88,000.

29.—Superannuation, Retired, and Compassionate Allowances.

Details.	Budget estimate, 1882-83.	Lapsed since the date of framing the budget estimate, 1882-83.	Amount payable in 1883-84.	Add new pensions and retired allowances granted since the date of last estimate.	Budget estimate, 1883-84.	Sanctioned grant, 1883-84.	Regular estimate, 1882-83.	Actuals of 1881-82.	Actuals, six months, 1882-83.	Explanatory Remarks.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
SUPERANNUATION AND RETIRED ALLOWANCES. DEPARTMENTS.										
Land Revenue	99,273	2,085	97,188	18,675	1,15,863	1,15,863				
Revenue Survey	11,984	.....	11,984	145	12,129	12,[illegible]				
Excise	14,703	194	14,509	5,530	20,039	20,[illegible]				
Assessed Taxes	1,016	.....	1,016	.....	1,016	1,016				
Customs	68,352	.....	68,352	37,635	1,05,987	1,05,987				
Salt	18,297	330	17,967	413	18,380	18,[illegible]				
Opium	36,525	.....	36,525	1,290	37,815	37,815				
Stamps	2,906	.....	2,906	.....	2,906	2,906				
Registration	318	.....	318	120	438	438				
Mint	2,384	.....	2,384	.....	2,384	2,384		*Imperial.*		
Post Office	7,656	432	7,224	1,348	8,572	8,572	10,40,000	8,93,636	4,83,320	
Administration	1,26,178	136	1,26,022	8,365	1,34,387	1,[illegible]				
Minor Departments	119	... ..	119	7,000	7,119	7,11[illegible]				
Law and Justice	2,19,766	10,276	2,09,490	37,550	2,47,040	2,47,040				
Police	1,58,567	3,159	1,55,408	12,159	1,67,567	1,67,567				
Marine	. . ..	.....	.....	... ..	*49,991	*49,991				
Education	30,648	396	30,252	8,813	39,065	39,[illegible]				
Medical	9,919	... ...	9,919	6,522	16,441	16,441				
Stationery and Printing	2,402	.. ...	2,402	795	3,197	3,197				
Political	1,940	.....	1,940	.....	1,940	1,940				
Miscellaneous	13,150	72	13,078	.....	13,078	13,[illegible]				
Public Works Department ...	1,50,653	634	1,50,019	9,220	1,59,239	1,59,239				
	9,76,756	17,734	9,59,022	1,55,580	11,64,593	11,64,593				
Deduct—Amount transferred to Assam	30,000	....	30 000		30,000	30,000				
Total ...	9,46,756	17,734	9,29,022	1,55,580	11,34,593	11,34,593	10,40,000		4,83,320	

* Transferred to this head from Marine under instructions from Comptroller-General.

Details.	Budget estimate, 1883-84.		Sanctioned grant, 1883-84.		Sanctioned estimate, 1882-83.		Actuals of 1881-82.	Regular estimate, 1882-83.	Actuals for six months, 1882-83.	Explanatory Remarks.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Compassionate Allowances.							*Imperial.*			
Compassionate allowances		46,407		46,407		46,462	22,264	20,000	13,148	
Gratuities.							*Imperial.*			
Gratuities		35,000		35,[illegible]		35,282	35,278	95,000	71,925	

H. P.—Reg. No. 13378C—86—27-1-83.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 22ND JANUARY 1883.

RESOLUTION.

READ—

Memorandum No. 2159C, dated the 15th January 1883, from the Accountant-General, submitting the estimates of receipts and expenditure under Superannuation for 1883-84.

Superannuation is one of the budget heads made Provincial in the new financial contract. The receipts for 1883-84 are estimated at Rs. 79,000, against Rs. 71,000 for the current year, and the charges at Rs. 12,16,000, against Rs. 10,28,000 the sanctioned grant for 1882-83. The fluctuations are explained by the Accountant-General, and the estimates are passed subject to the following remark. A sum of Rs. 49,991 has, under instructions from the Comptroller-General, been entered on account of marine pensions which have hitherto been adjusted under the head of Imperial Marine. These charges were not, however, taken into account in fixing the percentage of Land Revenue made over to this Government in the new financial contract; and a reference to the Government of India will be made regarding them. Meanwhile the figures are accepted.

ORDER.—Ordered that a copy of the above Resolution, with a copy of the estimates, be forwarded to the Accountant-General, and to the General Department of this Government, for information.

By order of the Lieutenant-Governor of Bengal,

COLMAN MACAULAY,

Secretary to the Government of Bengal.

Nos. 251-2.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

C. W. BOLTON,

Under-Secretary to the Government of Bengal.

CALCUTTA,
The 22nd January 1883.

C. E. G.—Reg. No. 12829C—64—24-1-83.

ANNUAL ESTIMATES—STATIONERY AND PRINTING, 1883-84.

BENGAL PROVINCIAL SERVICES BUDGET ESTIMATE FOR 1883-84.

No. 2146C, dated Calcutta, the 12th January 1883.
Memo. by A. C. TUPP, ESQ., Accountant-General, Bengal.
FORWARDED to the Secretary to the Government of Bengal, Financial Department.

XXI.—STATIONERY AND PRINTING.

Receipts.

	Budget estimate, 1883-84.	Sanctioned grant for 1883-84.		Sanctioned estimate, 1882-83.	Actuals, 1881-82.	Regular estimate, 1882-83.	Actuals for six months, 1882-83.	EXPLANATORY REMARKS.
STATIONERY.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Sale of Stationery	33,000		33,000	30,000	28,713	33,000	18,331	Based on the average receipts of the past three years.
PRINTING.								
Sale of Gazettes and other Publications.								
Sale of Books and lists of Regular appeals... ...	3,000	3,000		3,000	3,630		1,514	
,, of Excise account forms	2,300	2,300		2,500	2,329		1,799	
,, of Calcutta Gazette	13,000	13,000		13,000	14,340		6,459	Entered from the estimate of Government of Bengal, Financial Department, forwarded with letter No. 1547, dated 7th December 1882.
,, of Bengalee Gazette	4,000	4,000		4,000	3,507		640	
,, of Civil Lists	1,400	1,400		1,400	1,128		387	
,, of Behar Gazette	200	200		200	64		24	
,, of Police Gazette	400	400		400	208		56	
,, of Oorya Gazette	200	200		.....	315		131	Entered with reference to the receipts of the past two years.
,, of Customs publications	23,000	23,000		23,000	19,657		10,941	
,, of Printed Acts	200	200		200	185		233	
Total ...	47,700		47,700	47,700	45,363	48,600	22,184	
Other Press Receipts.								
Miscellaneous	46,300		46,300	34,300	48,054	46,000	26,113	Increased with reference to the receipts of the past and present year. More than two-thirds of the amount represents receipts of the Secretariat Press.
Total Printing ...	94,000		94,000	82,000	93,417	94,000	48,297	
GRAND TOTAL ...	1,27,000		1,27,000	1,12,000	1,22,130	1,27,000	66,628	

Net increase in 1883-84, Rs. 15,000.

25.—STATIONERY AND PRINTING.

Expenditure.

	Budget estimate, 1883-84.	Budget estimate, 1882-83.	Increase.	Decrease.	Sanctioned estimate, 1883-84.	Actuals 1881-82.	Regula. estimate, 1882-83.	Actuals for six months, 1882-83.	REMARKS.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Stationery Office at the Presidency ...	95,140	93,000	2,140	.....	95,140	.....	95,000	46,252	
Stationery purchased in the country ...	88,300	90,000	.....	1,700	88,300	81,165	82,000	41,338	
Government Presses	2,38,060	2,28,800	9,260	.....	2,38,060	2,54,481	2,35,000	1,14,798	
Printing at private Presses	12,500	13,600	.....	1,100	3,500	10,327	10,000	633	
Stationery supplied from Central Stores...	5,25,000	5,76,000	.....	51,000	5,25,000	5,28,962	5,12,000	.....	
Rents, rates, and taxes	.....	2,600	.....	2,600	.....	4,980	.....	.....	
Total 25—Stationery and Printing ...	9,59,000	10,04,000	11,400	56,400	9,50,000	8,79,915	9,34,000	2,03,021	

Net increase in 1883-84, Rs. 45,000.

GRANT 25.—STATIONERY AND PRINTING—*continued.*

Numbers 1882-83	Numbers 1883-84	Details	Budget estimate, 1883-84		Sanctioned estimate, 1883-84		Budget estimate, 1882-83		Actuals, 1881-82		Regular estimate, 1882-83	Actuals for six months, 1882-83	Explanatory Remarks
		STATIONERY OFFICE AT THE PRESIDENCY.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Establishment.											
64	69	Clerks	33,704		33,704		32,061		31,674			16,243	Annual increments and permanent retention of the temporary establishment sanctioned in letter from Government of Bengal, Financial Department, No. 559T—F, dated 17th June 1882.
39	39	Servants and others ...	3,132		3,132		3,132						
		Temporary establishment...	.....		.....		.....		1,336			602	
				36,836		36,836		35,193		33,010		16,845	
		Contingencies.											
		One-fifth freight on Europe stores ...	5,804		5,804		5,807		2,938			5,055	
		Cost of landing stationery packages ...	5,000		5,000		5,000		3,675			.....	
		Form Store Department	25,500		25,500		25,500		43,747			21,712	
		Mathematical stores	.....		.....		.....						
		Office expenses and miscellaneous ...	18,500		18,500		18,500						
		Godown rent	.....		.....		.....		.....			417	See remark against rents, rates, and taxes.
				54,804		54,804		54,807		50,360		27,184	
		Postage Charges.											
		Service postage stamps		3,500		3,500		3,000		3,867		2,223	Based on the average of the past three years.
		Total Stationery Office, &c. ...		95,140		95,140		93,000		87,237	95,000	46,252	
		PROVINCIAL.											
		STATIONERY PURCHASED IN THE COUNTRY.											
		STATIONERY PURCHASED IN SEVERAL DEPARTMENTS.											
		Land Revenue	17,000		17,000		17,000		16,164			8,203	
		Excise	2,700		2,700		2,700		2,534			1,010	
		Law and Justice—											
		Civil and Sessions Courts	36,000		36,000		39,000		34,936			17,122	Reduced with reference to the expenditure of the past two years.
		Criminal Courts	10,000		10,000		11,000		8,727			4,167	
		Courts of Small Causes	600		600		1,100		547			286	
		Police	22,000		22,000		19,200		18,257			10,550	Larger estimate of the Inspector-General of Police which is borne on by the expenditure of the present year.
		Total Stationery purchased in the country		88,300		88,300		90,000		81,165	82,000	41,338	
		GOVERNMENT PRESSES.											
		BENGAL SECRETARIAT PRESS.											
		Salary.											
		Superintendent		12,000		12,000		11,800		11,663		5,760	According to the estimate forwarded by the Government of Bengal, Financial Department, in letter No. 1547, dated 7th December 1882.
		Establishment.											
		Printers and examiners											
		Readers and copy-holders							29,289			16,836	
		Compositors and distributors											
		Pressmen	1,40,000		1,40,000		1,30,000						
		Clerks, servants, and others							26,173			13,576	
		Overtime of the establishment							17,890			9,277	
		Piece-hand establishment							74,600			39,163	
				1,40,000		1,40,000		1,30,000		1,47,952		78,852	
		Supplies.											
		Cost of materials and stock		6,000		6,000		6,000		2,765		1,018	
		Contingent Charges.											
		Service postage stamps	10,500		10,500		10,500		9,986			4,394	
		Contingencies	10,000		10,000		10,000		10,448			2,719	
		Cost of stores from England	.....		.....		.....		4,056			.....	
				20,500		20,500		20,500		24,490		7,113	
				1,78,500		1,78,500		1,68,300		1,86,870		92,743	
		PRESIDENCY JAIL PRESS.											
		Establishment.											
		Overseers, Readers, Instructors, and Distributors	7,980		7,980		7,980						
		Engineer	360		360		360		8,825			4,360	
		Clerks	720		720		720						
		Servants	264		264		252						
		Overtime of the establishment	4,676		4,676		4,688		4,260			1,998	
				14,000		14,000		14,000		13,085		6,358	
		Contingent Charges.											
		Block and plant	10,000		10,000		10,000		9,452			1,295	
		Purchase of type, &c.	.....		.....		.....		800			.....	
		Service postage stamps	.....		.....		.....		17,873			6,228	
		Miscellaneous	12,000		12,000		12,000		1,128			.....	
		Cost of stores from Europe	.....		.....		.....						
				22,000		22,000		22,000		29,253		7,523	
				36,000		36,000		36,000		42,338		13,881	

GRANT 25.—STATIONERY AND PRINTING—*concluded.*

DETAILS.	Budget estimate, 1883-84.		Sanctioned estimate, 1883-84.		Budget estimate, 1882-83.		Actuals, 1881-82.		Regular estimate, 1882-83.	Actuals for six months, 1882-83.	EXPLANATORY REMARKS.
GOVERNMENT PRESSES—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
GOVERNMENT PUBLICATIONS.											
Oorya Gazette	2,000		2,000		2,000		2,855			1,139	Establishment increased in the general revision of the Customs Department consequent on the abolition of the import duties: one moiety of the cost is taken under Customs, and the other under this head with the addition of printing charges.
Customs Publications	21,560		21,560		22,500		22,418			7,035	
		23,560		23,560		24,500		25,273		8,174	
Total Government Presses ...		2,38,060		2,38,060		2,26,800		2,54,481	2,35,000	1,14,796	
PRINTING AT PRIVATE PRESSES.											
Land Revenue	1,150		1,150		2,130		348			.....	For requirements in the Orissa districts in emergent cases. Nothing is known in this office regarding the result of the reference made to the Board by Government, alluded to in paragraph 6 of the Resolution on the Stationery and Printing budget estimate for 1882-83; the figures of the present year are therefore reproduced.
Excise	130		130		130		.....			.....	
Customs	30		30		30		17			.....	
Salt	100		100		60		.....			25	
Opium	9,500		9,500		9,500		9,006			.....	
Stamps	.....		.....		.....		.....			.....	
Registration	100		100		100		61			.....	
Administration	600		600		600		655			.....	
Minor Departments	.....		.....		.....		.....			.....	
Law and Justice	150		150		150		.....			41	
Police	130		130		130		17			.....	
Marine	.....		.....		.....		.....			6	
Education	200		200		200		221			102	
Medical	100		100		100		.....			459	
Miscellaneous	160		160		370		1			.....	
Public Works	150		150		100		.....			.....	
		12,500		3,500		13,600		10,327	10,000	633	
Stationery supplied from Central Stores		5,25,000		52,500		5,76,000		5,28,962	5,12,000	.....	As estimated by the Superintendent of Stationery. The regular estimate is based on the supplies of the first eight months, which have already been drawn for most offices. The supplies to the Printing Departments also promise to be less than in the past year.
Rents, Rates and Taxes.											
Office rents and taxes		.....		.....		2,600		4,980	.....	.....	The hired godowns have been given up, accommodation having been obtained in the Custom House.

District detail of amounts provided in the Budget Estimate of 1883-84 *for Printing at Private Presses.*

	Land Revenue.	Excise.	Customs.	Salt.	Opium.	Registration.	Administration.	Law and Justice.	Police (Pounds).	Education.	Medical.	Public Works.	Miscellaneous.	Total.
Cuttack	100	50	30	40	.....	.....	10	.....	.....	.....	.....	.....	.....	230
Balasore	50	30	.....	30	.....	.....	.....	.....	.....	.....	.....	.....	.....	110
Pooree	1,000	50	.....	30	.....	.....	.....	.....	.....	.....	.....		.....	1,084
Bankoora	.....	.....	.....	.....	.....	.....	5	.....	.....	.....	.....	.....	.....	5
Patna	.....	.....	.....	.....	.....	.....	.....	.....	30	.....	.....	.....	.....	30
Patna Commissioner	.....	.....	.....	.....	.....	.....	80	.....	.....	.....	.....	.....	.....	80
Bogra	.....	.....	.....	.....	.....	.....	10	.....	6	.....	.....	25	.....	41
Monghyr	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	10	.....	10
Burdwan	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	40	.....	40
Mymensingh	.....	.....	.....	.....	.....	.....	.....	.....	10	.....	.....	4	.....	14
Furreedpore	.....	.....	.....	.....	.....	.....	.....	.....	10	.....	.....	10	.....	20
24-Pergunnahs	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	10	.....	14
Mosufferpore	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	27	.....	27
Manbhoom	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	20	.....	20
Nuddea	.....	.....	.....	.....	.....	.....	.....	.....	50	.....	.....	.....	.....	50
Khulna	.....	.....	.....	.....	.....	.....	30	.....	.....	.....	.....	.....	.....	30
Registration	.....	.....	.....	.....	.....	100	.....	.....	.....	.....	.....	.....	.....	100
Administration	.....	.....	.....	.....	.....	.....	465	.....	.....	.....	.....	.....	.....	465
Education	.....	.....	.....	.....	.....	.....	.....	.....	.....	200	.....	.....	.....	200
Medical	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	100	.....	.....	100
Miscellaneous	.....	.....	.....	.....	.....	.....	.....	150	24	.....	.....	.....	160	334
North-Western Provinces	.....	.....	.....	.....	9,500	.....	.....	.....	.....	.....	.....	.....	.....	9,500
Total ...	1,150	130	30	100	9,500	100	600	150	130	200	100	150	160	12,500

C. E. G.—Reg. No. 12790C—142—25-1-83.

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FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 22ND JANUARY 1883.

RESOLUTION.

READ—

Memorandum No. 2146C, dated the 12th January 1883, from the Accountant-General, submitting the estimates of receipts and expenditure under "Stationery and Printing" for the year 1883-84.

RECEIPTS.

The Accountant-General estimates the receipts for 1883-84 at Rs. 1,27,000, against Rs. 1,12,000, the sanctioned estimate for 1882-83, and Rs. 1,22,130, the actuals for 1881-82. He has raised the Stationery estimate from Rs. 30,000 sanctioned for the current year to Rs. 33,000, the latter amount being more approximate to the average receipts of the past three years. Having regard similarly to the actuals of the past and present year, he has provided Rs. 46,300 for next year on account of "Other Press Receipts," against Rs. 34,300 estimated for the current year. The estimates are passed.

EXPENDITURE.

2. The estimate for 1883-84 provides for an expenditure of Rs. 9,59,000 against the sanctioned grant of Rs. 10,04,000 for the current year, as shown in the following table :—

		Estimate for 1883-84.	Grant for 1882-83.
		Rs.	Rs.
Stationery Office at the Presidency	...	95,140	93,000
Do. purchased in the country	...	88,300	90,000
Government Presses ...	...	2,38,060	2,28,800
Printing at private presses . .	...	12,500	13,600
Stationery supplied from Central Stores	...	5,25,000	5,76,000
Rents, rates, and taxes	...	.....	2,600
Total	...	9,59,000	10,04,000

3. Under the head "Stationery Office at the Presidency," there are increases of Rs. 1,643 and Rs. 500 on account of "Establishment" and "Postage charges" respectively, against a small decrease under "Contingencies." The decrease of Rs. 1,700 in the estimate for "Stationery purchased in the country" occurs entirely under the item "Law and Justice." The increase under "Government Presses" is mainly due to provision for additional establishment, which is likely to be required in the Secretariat Press to meet larger demands from the Stationery Department. The reduced expenditure on account of "Stationery supplied from Central Stores" has been estimated by the Superintendent of Stationery. The estimates under all these heads are accepted.

4. In regard to "Printing at Private Presses," it was stated in paragraph 6 of the Resolution on the estimates for 1882-83 that the attention of the Board of Revenue, Lower Provinces, would be drawn to the large expenditure by the Opium Department in the North-Western Provinces. The Board reported, in reply to that communication, that the entry in the estimates was incorrect, as no printing of any sort had been executed by private presses for the Benares Agency, all the work having been done at the Government Press.

The Accountant-General was not, however, informed of the result of this reference to the Board, and he has, therefore, reproduced last year's figures (Rs. 9,500) in the present estimates. In view of the Board's report, the whole of this amount might be struck out, but a provision of Rs. 500 will be allowed, to meet any urgent necessity for the employment of private presses. The estimate under this head will thus be reduced from Rs. 12,500 to Rs. 3,500.

5. The estimates for the ensuing year will accordingly stand as follow :—

	Rs.
Receipts	1,27,000
Expenditure	9,59,000

ORDER.—Ordered that a copy of this Resolution, and of the estimates, be forwarded to the Accountant-General; the Inspector-General of Jails; the Revenue, General, Medical and Municipal, Judicial, Political, Appointment, and Public Works Departments of this Government; the Superintendent, Government Printing, Bengal, and the Accountant of this office, for information.

Ordered also that a copy of this Resolution, and of the estimates, be forwarded to the Board of Revenue for information.

By order of the Lieutenant-Governor of Bengal,

COLMAN MACAULAY,

Secretary to the Govt. of Bengal.

No.

COPY, with a copy of the estimates, forwarded to
for information.

By order of the Lieutenant-Governor of Bengal,

C. W. BOLTON,

Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 22nd January 1883.

C. E. G.—Reg. No. 13288C—140—25-1-83.

MISCELLANEOUS ESTIMATE, 1883-84.

No. 2176C, dated Calcutta, the 22nd January 1883.

Memo. by—A. C. Tupp, Esq., Accountant-General, Bengal.

Forwarded to the Secretary to the Government of Bengal, Financial Department.

XXIV—Miscellaneous.

Receipts.	Budget estimate, 1883-84.		Sanctioned estimate, 1883-84.		Sanctioned estimate, 1882-83.		Actuals, 1881-82.		Regular estimate, 1882-83.	Actuals for six months, 1882-83.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
TREASURE TROVE		.....		.....		.....		.....		12	
UNCLAIMED DEPOSITS		4,00,000		4,25,000		4,00,000		4,23,424	4,00,000	1,433	
SALE PROCEEDS OF DURBAR PRESENTS		10,000		10,000		10,000		.....	10,000	281	
SALE OF OLD STORES AND MATERIALS		35,000		35,000		30,000		42,985	40,000	19,684	Average of the past three years.
RENTS.											
Circuit-houses	7,000		7,000		6,500		7,442			2,559	Increased estimates by local officers.
Other buildings and lands	6,000		6,000		6,000		6,039			2,968	
Encamping ground grazing	.....		.....		250		118			61	Transferred to Land Revenue under the operation of Board's Circular No. 3 of May 1882.
Staging-bungalows	9,200		9,200		7,500		9,703			3,107	Estimated by Government of Bengal, Public Works Department, with the addition of two bungalows under Civil Officers.
		22,200		22,200		20,250		23,302	20,000	8,695	
MISCELLANEOUS FEES, FINES AND FORFEITURES.											
Marriage fees	50		50		50		63			34	
Fees for registration of copyright under section 18, Act XXV of 1867	100		100		100		36			56	
Partition fees	55,000		55,000		25,000		49,418			34,948	Increased with reference to the receipts of the past and present year. Recoveries on account of amins employed for measurement are credited under this head.
Naturalization fees ... ... / Other items	1,850		1,850		1,850		905			4,988	There are some large and exceptional receipts this year for transfer of tea leases in Julpigoree.
		57,000		57,000		27,000		50,422	78,000	40,026	
MISCELLANEOUS RECEIPTS.											
Fines and forfeitures of Revenue Courts	20,500		20,500		17,000		22,901			9,550	Average of the past three years.
Survey expenses and charges for advertising sale of waste lands ...	4,000		4,000		2,000		8,833			1,869	As estimated by local officers.
Recoveries of law charges other than pauper suits	1,000		1,000		1,000		10			545	
Fees for survey of tea lands ...	5,000		5,000		.....		.....			6,775	Entered with reference to the receipts of the present year, which are being realized in Julpigoree.
Value of mathematical stores ...	2,000		2,000		2,000		2,098			.....	
Chittagong steamer receipts ...	5,000		5,000		5,000		5,716			2,222	
Percentage for treasury, &c., establishment	70,000		70,000		70,000		58,706			21,172	
Receipts from Darjeeling tonga and cart service	.....		.....		.....		27			.....	
Miscellaneous receipts of—											
Circuit-houses	600		600		600		243			382	
General management of Wards' and Attached Estates	500		500		1,000		655			17	Reduced with reference to the receipts of the past year.
Encamping ground grazing ...	200		200		200		323			25	
Public Works Cess under Act IX of 1880	2,000		2,000		5,000		457			1,558	Reduced with reference to the receipts of the past and present year.
Other items	10,000		10,000		40,200		48,679			6,030	Miscellaneous items formerly taken under this head are now credited to the several departmental heads under instructions from the Comptroller-General.
Cash recoveries of previous years ...	12,000		12,000		12,000		12,022			5,361	
		1,32,800		1,32,800		1,56,000		1,60,679	1,40,000	55,506	
Total ...		6,57,000		6,82,000		6,43,250		7,00,803	6,88,000	1,25,637	

Net increase in 1883-84, Rs. 13,750.

GRANT 30.—MISCELLANEOUS.

EXPENDITURE.	Budget estimate, 1883-84.	Sanctioned estimate, 1882-83.	Increase.	Decrease.	Sanctioned grant, 1883-84.	Actuals of 1881-82.	Regular estimate, 1882-83.	Actuals for six months, 1882-83.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Travelling allowance to Covenanted and Uncovenanted Officers attending examinations	3,000	3,000	.....	.....	3,000	3,002	2,000	956	
Rewards for proficiency in oriental languages and allowance to Language Examination Committee	12,000	8,000	4,000	.....	12,000	7,110	18,000	14,510	
Special Commissions of Enquiry	.....	.....	.....	.....	.....	175	10,000	6,540	
Allowance to Civil Servants out of employ ..	500	500	.....	.....	500	115	.....	.....	
Destruction of wild animals	30,000	30,000	.....	.....	30,000	29,343	30,000	12,927	
Cost of books and publications	4,600	5,500	.....	900	4,600	3,963	4,000	2,312	
Charges on account of European vagrants ...	4,300	2,200	2,100	.....	4,300	4,066	4,000	1,411	
Donations for charitable purposes	50,600	53,300	.....	2,700	50,600	52,053	54,000	27,687	
Rent, rates, and taxes	1,63,800	1,53,800	10,000	.....	24,800	1,55,353	1,60,000	75,448	
Petty establishments	17,300	12,800	4,500	.....	17,300	14,909	18,000	6,235	
Miscellaneous and unforeseen charges ...	22,900	23,100	.....	200	22,900	15,498	10,000	2,560	
Total ...	3,09,000	2,92,200	20,600	3,800	1,70,000				
Deduct for rounding ...	.....	200	200	.....					
GRAND TOTAL ...	3,09,000	2,92,000	20,800	3,800	1,70,000	2,85,587	3,10,000	1,50,586	

Net increase in 1883-84, Rs. 17,000.

GRANT 30.—MISCELLANEOUS—*continued*

DETAILS.	Budget estimate, 1883-84.		Sanctioned grant, 1883-84.		Sanctioned estimate, 1882-83.		Actuals of 1881-82.		Regular estimate, 1882-83.	Actuals for six mont 3, 1882-8 .	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Travelling allowance to Covenanted and Uncovenanted Officers attending examinations		3,000		3,000		3,000		3,002	2,000	956	
Rewards for proficiency in oriental languages and allowance to Language Examination Committee ...		12,000		12,000		8,000		7,110	18,000	14,510	A larger provision seems necessary with reference to the number of officers who have obtained rewards this year.
Special Commissions of Enquiry.											
Medical Expenditure Commission ...	.....		.....		.....		.....		.....	.....	Nothing is known in this office as to whether any Commissions of Enquiry are likely to be held next year.
Railway Police Commission	.....		.....		.....		175		10,000	6,540	
		.....		.....		.....		175	10,000	6,540	
Allowance to Civil Servants out of employ		500		500		500		115	.....	.....	
Destruction of wild animals.											
Rewards for destruction of wild animals	26,000		26,000		26,000		27,208			10,961	
Rewards for destruction of venomous snakes	4,000		4,000		4,000		2,135			1,966	
		30,000		30,000		30,000		29,343	30,000	12,927	
Cost of books and publications.											
Cost of books under Act XXV of 1867	3,600		3,600		4,500		3,728			2,203	As estimated by the Inspector-General of Registration.
Other books and publications ...	1,000		1,000		1,000		235			109	
		4,600		4,600		5,500		3,963	4,000	2,312	
Charges on account of European vagrants.											
Salary of the Governor of Workhouse	1,200		1,200		600		655			594	Sanctioned by Government of Bengal in No. 1359J, dated 17th March 1882.
Salary of Warder of Workhouse	60		60		60						
Subsistence allowance to vagrants	1,000		1,000		540		1,264			795	Increased with reference to the expenditure of the past year. An application has lately been received from the Commissioner of Police for an additional grant on account of deportment of vagrants, his estimate under that head having been reduced by Government.
Charges for deportment of vagrants...	2,000		2,000		1,000		2,050			20	
Contingencies	40		40		.....		97			2	
Khorasani and other vagrants (not Europeans)	.....		.....		.....		.....			.....	
		4,300		4,300		2,200		4,066	4,000	1,411	

GRANT 30.—MISCELLANEOUS—*concluded.*

DETAILS.	Budget estimate, 1883-84.		Sanctioned grant, 1883-84.		Sanctioned estimate, 1882-83.		Actuals of 1881-82.		Regular estimate, 1882-83.	Actuals for six months, 1882-83.	EXPLANATORY REMARKS.
...nations for charitable purposes.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...tenance of strangers and indi-...nt persons	1,300		1,300		1,500		1,294			205	A slight reduction based on actuals.
...ges on account of ship-wrecked ...riners	1,000		1,000		600		658			992	
... to insane persons	700		700		1,000		378			352	Reduced with reference to the expenditure of the past two years.
...d of paupers	716		716		716		906			184	
...port of pilgrims	100		100		100		26			.....	
...ent Charitable Society	14,400		14,400		14,400		14,400			9,200	
...ment to Governor of Free School											
...rent of old court-house pre-...ses	10,240		10,240		10,240		10,240			5,120	
...tions to Calcutta Female ...ses' Institution	9,144		9,144		9,144		9,144			5,272	
...-in-aid to Lady Canning Home ...training nurses	2,400		2,400		2,400		3,600			1,200	
...sance of famine orphans ...	7,600		7,600		10,200		9,907			3,162	Payments decreasing.
...-in-aid to the Seamen's Coffee ... Reading-rooms at Lall Bazar...	3,000		3,000		3,000		1,500			2,000	
Total ...		50,600		50,600		53,300		52,053	54,000	27,687	
Rents, rates, and taxes.											
...essment on Government build-...ings		1,63,800		24,800		1,53,800		1,55,353	1,60,000	75,448	Explanatory detailed list appended. Under circular instruction No. 20 of 1882 from the Accountant-General, Public Works Department, the municipal rates on all Government buildings in charge of Public Works officers are to be included in the estimates and accounts of the Public Works Department. The provision made in this estimate for such buildings may be taken roundly at Rs. 1,39,000, so far as can be ascertained from lists obtained from the Public Works Secretariat.
Petty establishments.											
...CUIT-HOUSE ESTABLISHMENTS.											
...blishment	516		516		480		386			245	One sweeper sanctioned for Hazaribagh in letter No. 1164, dated 12th November 1881.
... of furniture	3,470		3,470		2,600		3,676				
...air of furniture	862		862		833					885	Larger provision made in several districts under instructions from Commissioners.
...nd rent	366		366		366		270			368	
...ding and cleaning gardens ...	300		300		285		118			76	
...ellaneous	527		527		436		1,035			621	
...y construction and repairs ...	1,559		1,559		1,200		1,012			536	All repairs have to be carried out by Civil Officers during the interval between the quadrennial repairs.
		7,600		7,600		6,200		6,497		2,731	
STAGING-BUNGALOWS.											
...blishment	5,948		5,948		4,055		5,071			2,518	Some bungalows that were shown in the estimate of the Public Works Department for 1882-83, as being under charge of Civil Officers, and for which no provision was made, have been included in the Public Works estimate for 1883-84.
...ingencies	444		444		307		571			310	
...ts	831		831		1,900		1,803			.....	
...chase of furniture	2,477		2,477		338		967			676	
...air of ditto					.....						
		9,700		9,700		6,600		8,412		3,504	
...otal Petty Establishments ...		17,300		17,300		12,800		14,909	18,000	6,235	
...iscellaneous and unforeseen charges.											
...t and repairs of encamping ...ounds	1,000		1,000		500		996			312	Short estimated by local officers this year.
...ing jungle	1,000		1,000		1,000		721			30	
... to certifying Surgeons under ...e Factories' Act, XV of 1881 ...	500		500		1,000		432			87	Reduced with reference to the payments of the past and present year.
...blishment for the collection of ...mine advances	.....		.....		.....		262			.....	
...r miscellaneous charges	20,400		20,400		20,600		13,087			2,131	
		22,900		22,900		23,100		15,498	10,000	2,560	

Detailed Statement of Municipal Rates and Taxes on Government Buildings for 1883-84.

	Budget Estimate, 1883-84.		Sanctioned Estimate, 1882-83.		Remarks.
	House-rate on Government buildings.	Police, lighting, house-service and water rates.	House-rate on Government buildings.	Police, lighting, and water rates.	
	Rs.	Rs.	Rs.	Rs.	
Calcutta Municipality.					
High Court	6,300	6,300	6,300	6,300	
New Opium Godowns	1,440	1,440	1,440	1,440	
Stamp and Stationery Offices	1,350	1,350	1,350	1,350	
Custom House	6,000	6,000	6,000	6,000	
Dhooney Office	45	45	45	45	
Board of Revenue, Lower Provinces	720	720	720	720	
Madrissa College	540	540	540	540	
Bengal Secretariat, Judicial Department	.....	..	520	.....	These buildings have been vacated.
Ditto, Revenue ditto	.....	...		....	
Bethune Hindu Female School and residence	306	306	306	306	
Commissioner of Police and Honorary Magistrate	540	270	540	540	
Writers' Buildings	5,470	2,353	5,470	2,353	These buildings are to be re-assessed.
Medical College	1,350	1,350	1,350	1,350	
Colootollah Branch School	135	135	135	135	
Hare School	225	225	225	225	
Medical College Hospital	1,020	1,020	1,020	1,020	
Presidency College	720	720	720	720	
New Presidency College	630	630	630	630	
Kidderpore Parsonage	155	155	155	155	
Government Timber Yard	900	900	900	900	
Civil Architect's Department	180	180	180	180	
Calcutta Court of Small Causes	1,800	1,800	1,800	1,800	
No. 13, Wood Street	179	179	179	179	Ditto ditto.
Suburban Municipality.					
Sealdah Suburban Police Court	154		154		
Dullunda Native Lunatic Asylum	748		748		
Presidency General Hospital	1,353		1,353		
Surgeons' quarters, ditto	488		488		
St. James' Parsonage premises	161		161		
Sealdah tenanted house	107		107		
Bhowanipore European Lunatic Asylum	438		438		
Alipore Reformatory School	329		329		
Do. Jail premises	1,668		1,553		Increase on account of a new jail hospital ing in the Jail compound.
24-Pergunnahs Magistrate's residence	438		360		Includes house-service fees.
Alipore Manufactory	502		502		
Do. Deputy Collector's Office					
Honorary Magistrate's Court					
Deputy Collector's Office					
Police barrack and hospital					
Magistrate's Office	1,578		1,578		
Deputy Collector's Office					
Alipore Suburban Police Court					
24-Pergunnahs Deputy Collector's Office					
Ditto Collector's Office					
District Road Cess Engineer's Office					
Belvedere House	1,353		1,353		
Lieutenant-Governor's Cavalry Stables	107		107		
Kidderpore Dockyard	3,703		3,630		Increase on account of a police building transferred to the Dockyard premises.
Master-Attendant's Office	238		238		
24-Pergunnahs Judge's Court	403		403		
Manicktollah Distillery	427		427		
Canning Houses for Residence of Nurses	204		..		Sanctioned in letter from Government of B No. 362, dated 4th April 1881.
Kidderpore Distillery	338		338		
Campbell Medical School and Hospital	360		360		
Superintendent of ditto	183		183		
Alipore Observatory	107		107		
Sealdah Court of Small Causes	803		.....		New building completed.
Government Remount Stables	73		73		
Alipore Clothing Agency	2,203		2,203		
Ditto Godowns	184		183		
Cossipore Gun Foundry Rifle Shell Manufactory	3,950		3,950		
Garrison Hospital premises	2,078		2,078		Includes house-service fees.
Residence of the Superintendent of the Alipore Jail	185	80,783	185	79,722	
Howrah Municipality.					
Salt Chowki (thatched hut)	2		2		
Sulkeah Salt Golahs	15,351		15,009		
Police Lines	274		271		
Bar Library	20		20		
Kutcherry buildings	1,185		1,167		
Magistrate's dwelling-house	350		344		
Government School	348		344		
Jail	457		446		
Lands of certain dismantled buildings	21		21		
Chur lands on Howrah Ghat road	275		269		Erection of new buildings.
Government Workshop	1,850		904		
Seebpore Engineering Buildings	804	21,027	804	19,608	
Bhagulpore	3,496		2,183		Increase on account of municipal latrin and municipal outposts transferred to Go ment.
Monghyr	1,019		1,054		Decrease due to revision of assessment for rent year.
Purneah	1,141		1,069		Municipal police buildings transferre Government.
Doomka	63		63		
Maldah	381		397		Revision of assessment.
Burdwan	2,518		2,520		
Bankoora	1,575		1,406		Increase due to new building and trans municipal outposts to Government.
Beerbhoom	323		323		
Hooghly	2,,97		2,,53		Increase due to enhanced rate of assess and municipal outposts transferred to vernment.
Midnapore	3,067		2,955		Revision of assessment and transfer of m cipal police buildings to Government.
Chittagong	1,863		1,839		Increase due to assessments on some buildings.
Noakholly	475		471		
Tipperah Hills	12		12		
Cuttack	1,228		1,058		Increase on account of municipal police b ings transferred to Government.
Balasore	861		837		Increase on account of municipal police b ings transferred to Government.
Pooree	412		412		
Dacca	3,708		2,681		Increase due to the imposition of privy tax some new buildings assessed for the time.

Detailed Statement of Municipal Rates and Taxes on Government Buildings for 1883-84—concluded.

	Budget Estimate, 1883-84.		Sanctioned Estimate, 1882-83.		Remarks.
	House-rate on Government buildings.	Police, lighting, house-service and water rates.	House-rate on Government buildings.	Police, lighting, and water rates.	
	Rs.	Rs.	Rs.	Rs.	
Backergunge ...	1,303		1,303		
Furreedpore ...	1,362		1,326		Increase on account of new buildings.
Mymensingh ...	1,800		1,699		Revision of rates of assessment, and transfer of municipal police buildings.
Tipperah ...	2,067		1,616		Introduction of the latrine tax.
Nuddea ...	1,895		1,924		Removal and abolition of some offices.
Jessore ...	997		985		Enhancement of latrine tax.
24-Pergunnahs ...	2,967		2,288		Transfer of Satkhira to Khoolna against revision of assessments and transfer of municipal police and outpost buildings to Government.
Moorshedabad ...	3,202		2,985		Transfer of municipal outposts to Government.
Patna ...	4,577		4,262		New buildings and municipal outposts transferred to Government.
Gya ...	1,065		1,077		
Chumparun ...	336		321		New buildings assessed.
Sarun ...	908		825		Transfer of municipal outposts to Government.
Shahabad ...	1,685		1,058		Increase due to the inclusion of certain buildings omitted for the current year, and municipal outposts transferred to Government.
Mozufferpore ...	1,452		1,452		
Durbhunga ...	600		573		Revision of municipal assessments.
Rajshahye ...	494		494		
Rungpore ...	417		390		Increase on account of municipal buildings transferred to Government.
Dinagepore ...	1,481		1,361		Increase on account of new buildings.
Pubna ...	864		840		Increase due to the transfer of municipal police buildings to Government.
Bogra ...	522		459		Revision of municipal assessment and inclusion of a new building.
Darjeeling ...	3,603		2,966		Increase due to re-assessment and new buildings assessed for the first time.
Julpigoree ...	639		621		Increase on account of a building purchased by Government.
Lohardugga ...	721		647		Increase on account of police buildings transferred to Government.
Hazaribagh ...	644		563		Increase due to municipal outposts transferred to Government.
Manbhoom ...	795		723		Increase due to municipal outposts transferred to Government.
Khoolna ...	734		.....		New district. Transfer of the Satkhira subdivision from 24-Pergunnahs, and approximate assessment of buildings at the Sudder station with reference to the contemplated formation of a municipality.
		61,924		54,493	
Grand Total ...		1,63,734		1,53,818	

H. P.—Reg. No. 13484C—122—62-83.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 2ND FEBRUARY 1883.

RESOLUTION.

READ—

Memorandum No. 2176C, dated 22nd January 1883, from the Accountant-General, submitting the estimates of receipts and expenditure under the head of Miscellaneous for 1883-84.

RECEIPTS.

In the new Financial contract, all receipts recorded under XXIV, Miscellaneous, except "Gain by exchange on Imperial transactions," "Premia on Bills," "Unclaimed Bills of Exchange," and extraordinary unclassified items exceeding Rs. 10,000 were made Provincial. The only new item of any importance which was added to the category of Provincial receipts under this head was the "Sale proceeds of Durbar presents." These proceeds aggregated Rs. 14,858 in 1880-81, and a sum of Rs. 10,000 was entered in the estimate for the current year. The Accountant-General has reproduced the same figure for 1883-84, and it is accepted.

2. Unclaimed deposits aggregated Rs. 4,82,312 in 1880-81, and a sum of Rs. 4,00,000 was entered on this account in the regular estimate for 1881-82. The actuals of that year were Rs. 4,23,424, and the Accountant-General's estimate of Rs. 4,00,000 for 1883-84 is raised to Rs. 4,25,000.

3. The "Rents of camping grounds," averaging about Rs. 200 a year, which were hitherto shown under Miscellaneous, have been transferred to "Land Revenue" under the operation of the circular from the Board of Revenue, No. 3 of May 1882. These grounds are now entered in the revenue rolls of districts as small Government estates, and their rents are shown under Land Revenue. The estimate of "Rents of staging bungalows" has been raised from Rs. 7,500 to Rs. 9,200. Having regard to the actuals of 1881-82, which amounted to Rs. 9,702, the Lieutenant-Governor accepts this estimate.

4. The receipts from "Partition fees" are estimated at Rs. 55,000 against the sanctioned estimate of Rs. 25,000 for the current year. A sum of Rs. 50,000 has been entered in the Land Revenue Budget as the estimated expenditure on account of partition establishments in Collectors' offices, and a sum of Rs. 3,000 under the corresponding head in the Administration Budget for the expenditure in Commissioners' offices. It is stated that recoveries on account of ameens employed for measurement are credited under partition fees, and payments made to the ameens are debited under "Partition establishments." As explained in the Resolution of this Department, dated 3rd February 1882, the receipts and expenditure of the "Partition of Estates' Fund" should, under the law, nearly balance each other. In view, however, of the actuals of 1881-82, and of the first six months of the current year, amounting to Rs. 49,418 and Rs. 34,948 respectively, the Accountant-General's estimate is passed provisionally, it being understood that all surplus will have to be returned to the contributors.

5. A sum of Rs. 5,000 is entered on account of "Fees for survey of tea lands" with reference to the receipts of the present year, aggregating Rs. 6,775 in six months, which are being realized in Julpigoree. The Accountant-General's figures are accepted.

6. The Accountant-General's estimate under the head of "Percentage for Treasury establishments" amounts to Rs. 70,000, the same as the sanctioned grant for the current year, and it will stand.

7. The receipts from "Other items" are estimated at Rs. 10,000 for next year against Rs. 40,200 for the current year. It has been explained that miscellaneous items formerly taken under this head are now credited to the several departmental heads under instructions from the Comptroller-General. The estimate is accepted.

8. The Accountant-General's estimates of receipts under the remaining heads are passed, and in accordance with the foregoing remarks the estimated receipts under the head XXIV, Miscellaneous, for the year 1883-84 will stand at Rs. 6,82,000.

EXPENDITURE.

9. The miscellaneous provincial expenditure consists of all items included under 30, Miscellaneous, except "Remittance of Treasure" and

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extraordinary unclassified items exceeding Rs. 10,000. The total provincial expenditure has been estimated at Rs. 3,09,000 against Rs. 2,92,000 for the current year. A sum of Rs. 12,000 is entered for 1883-84 against Rs. 8,000 for 1882-83, on account of "Rewards for proficiency in Oriental languages, and allowance to Language Examination Committee." The actual expenditure in 1881-82 was Rs. 7,110, but during the first six months of the current year it amounted to Rs. 14,510. The Accountant-General's figures are accepted.

10. *Charges on account of European Vagrants.*—The grant under this head for the current year is Rs. 2,200. It is raised to Rs. 4,300 for next year. The salary of the Governor of the Workhouse has been increased, and the total charges in 1881-82 aggregated Rs. 4,066. The Accountant-General's estimate is passed.

11. The estimate under the head of "Donations for charitable purposes" has been reduced from Rs. 53,300 to Rs. 50,600. The decrease is mainly due to smaller provision for maintenance of famine orphans. The Accountant-General's figures are accepted.

12. *Rent, Rates and Taxes.*—A sum of Rs. 1,63,800 is entered under this head against Rs. 1,53,800 for the current year. The increase is provided mainly on account of new buildings, and the transfer of the municipal police stations and outposts to Government. Of the sum of Rs. 1,63,800, however, Rs. 1,39,000, which represents the assessment on buildings on the books of the Public Works Department, will be provided in the budget of that Department in accordance with the circular of the Accountant-General, Public Works Department, No. 20 of 1882. In the Miscellaneous Civil Estimate a sum of Rs. 24,800 only should be entered.

13. The variations in the estimates under the remaining heads of expenditure from the sanctioned grants for the current year have been fully explained by the Accountant-General, whose figures are accepted.

14. The following table will show the grants now sanctioned for the year 1883-84 as compared with those for the current year :—

	1883-84. Rs.	1882-83. Rs.
Travelling allowance to Covenanted and Uncovenanted officers attending examinations ...	8,000	8,000
Rewards for proficiency in Oriental languages, and allowance to Language Examination Committee	12,000	8,000
Allowance to Civil Servants out of employ ...	500	500
Destruction of wild animals	30,000	30,000
Cost of books and publications	4,600	5,500
Charges on account of European vagrants ...	4,300	2,200
Donations for charitable purposes	50,600	53,300
Rent, Rates, and Taxes	24,800	1,53,800
Petty establishments	17,300	12,800
Miscellaneous and unforeseen charges ...	22,900	23,100
Total ...	1,70,000	2,92,200
Deduct for rounding	.....	200
	1,70,000	2,92,000

ORDER.—Ordered that a copy of this Resolution, with a copy of the estimates, be forwarded to the Accountant-General, and to all departments of this Government, for information.

By order of the Lieutenant-Governor of Bengal,

COLMAN MACAULAY,

Secretary to the Govt. of Bengal.

Nos. 381-388.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

E. N. BAKER,

Offg. Under-Secretary to the Government of Bengal.

CALCUTTA,

The 2nd February 1883.

C. E. G.—Reg. No. 13485C—122—5-2-83.

No. 1053C, dated Calcutta, the 14th February 1883.

From—A. C. TUPP, ESQ., Accountant-General, Bengal,
To—The Secretary to the Government of Bengal, Financial Department.

I HAVE the honour to inform you, with reference to the reduction of Rs. 1,39,000, under rents, rates, and taxes, on account of assessments on Government buildings on the books of the Public Works Department, made in paragraph 12 of the resolution of the Government of Bengal, dated 2nd instant, that the Comptroller-General intimates, in reply to a reference made to him on the subject, that no alteration is intended in the present procedure as regards the payment and charge for municipal taxes of Public Works buildings occupied by civil officers. It will therefore be necessary to restore the amount in the budget estimate, as the payments will continue to appear in the accounts of this office, and I solicit the sanction of Government to the budget grant being increased to that extent.

W. J.—Reg. No. 4141C—25—14-7-83.

No. 537, dated Calcutta, the 17th February 1883.

From—E. N. BAKER, Esq., Offg. Under-Secretary to the Government of Bengal, Financial Department,

To—The Accountant-General.

I AM directed to acknowledge the receipt of your letter No. 1053C, dated the 14th instant, reporting that the Comptroller-General has intimated that no change is intended in the present procedure as regards the payment and charge for municipal taxes of buildings on the works of the Public Works Department occupied by civil officers, and requesting that the amount by which the estimate of charges under "rents, rates, and taxes," subordinate to Miscellaneous for 1883-84, has been reduced may be restored.

2. In reply, I am desired to say that, in accordance with the Comptroller-General's intimation, the provision of Rs. 1,39,000 on account of rents, rates, and taxes of buildings on the books of the Public Works Department will be restored in the estimates of "miscellaneous," and that the total grant under this head will therefore be raised to Rs. 3,09,000.

No. 538.

COPY forwarded to the Public Works Department of this Government for information, in continuation of endorsement Nos. 381-88, dated the 2nd February 1883.

By order of the Lieutenant-Governor of Bengal,

E. N. BAKER,

Offg. Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 17th February 1883.

J. E. S.—Reg. No. 14593C—50—23-2-83.

No. 1662RA.

Government of Bengal.

PUBLIC WORKS DEPARTMENT.

Railway.

Calcutta, the 30th March 1883.

XXV AND 36—RAILWAYS.

ORDERS ON THE REVENUE REVISED ESTIMATES FOR 1882-83, WITH BUDGET ESTIMATES FOR 1883-84 OF STATE RAILWAYS IN BENGAL.

READ—

Government of Bengal, Public Works Department, No. 225RA, dated 13th January 1883.

Read also—

Government of India, Public Works Department, No. 178RA, dated 8th March 1883.
Government of India, Public Works Department, No. 185RA, dated 8th March 1883.
Government of India, Public Works Department, No. 188RA, dated 8th March 1883.
Government of India, Public Works Department, No. 189RA, dated 8th March 1883.
Government of India, Public Works Department, No. 195RA, dated 9th March 1883.

RESOLUTION.—The budget estimates of revenue receipts and expenditure were passed for the following amounts:—

	Receipts.	Expenses.
	Rs.	Rs.
Northern Bengal State Railway ..	19,50,000	10,00,000
Tirhoot State Railway	7,50,000	4,25,000
Patna and Gya State Railway ..	5,25,000	3,25,000
Calcutta and South-Eastern State Railway	2,00,000	1,40 000
Nalhati State Railway	66,500	62,500

and the revised estimates have been submitted for—

Northern Bengal State Railway ..	21,50,000	10,43,000
Tirhoot State Railway	7,84,000	4,65,500
Patna and Gya State Railway ..	3,69,900	2,44,250
Calcutta and South-Eastern State Railway ...	2,10,000	1,56,000
Nalhati State Railway	67,300	62,500

2. In the case of the Northern Bengal State Railway, the improvement occurs wholly under the head "Goods Traffic," and is attributed to the steady growth of the jute and tobacco traffic. A trade in food-grain is also said to be developing between the traders of Hilli and Parbatipur and the Darjeeling tea gardens, and the upward despatches of salt, for which a low rate is charged, are also increasing. The prospects of traffic in all the principal commodities are also said to be encouraging, and from the weekly traffic returns of the line the Government of India consider that the revised estimate of receipts may be increased to Rs. 22,00,000.

3. The Government of India, however, desire to notice the following in connection with the coaching traffic. It is said that there has been no improvement during the year in the receipts from the traffic, and that the provision

under this head shews a decrease on the amount actually earned during 1881-82. It is further stated that no satisfactory explanation can be offered to indicate the cause of this diminution of receipts which have fallen off, chiefly in the local short distance journeys, but that the question is receiving attention. The Government of India have therefore desired that the matter be fully investigated, and the result reported in due course for information.

4. The revised estimate of expenditure is slightly in excess of the budget estimate. This excess is due generally to the increased traffic, to heavier renewals of engines and machinery, to a larger provision for the carriage of revenue stores than originally provided for, and to the length of the ferry having been increased from two and-a-half to six miles, owing to unavoidable circumstances. With this explanation the Government of India have accepted the estimate in round figures for Rs. 10,60,000.

5. *Tirhoot State Railway.*—No proper explanation of the differences between the budget and the revised estimate has been furnished by the Manager. The only explanations submitted are confined to differences between the six months revised and revised estimates of the year, but these are not required by the Government of India. In future the explanations in connection with the revised estimate should be restricted solely to the differences between the budget and revised estimates.

6. Judging, however, from the weekly traffic returns, the figures for the receipts appear to have been over estimated, and they have been accordingly reduced to Rs. 7,00,000, and the revised estimate accepted by the Government of India in even figures for—

	Rs.
Receipts	7,00,000
Expenses	4,65,000

7. *Patna and Gya State Railway.*—The budget estimate of revenue, receipts and expenditure was passed for the amounts quoted above, and provided for the working of the line by the State throughout the year.

8. The working of the Patna and Gya line having been transferred to the East Indian Railway Company from 1st January 1883, estimates have been submitted dealing separately with the transactions of the periods during which the line has been worked by the State and by the Company. As the Patna and Gya line is to be worked as a part of the undertaking of the East Indian Railway, the gross earnings and expenses, although shewn separately, should be incorporated in the East Indian Railway estimates, and the estimates of the Patna and Gya Railway be limited in future to the probable net receipts to be paid to Government, and this course should now be followed.

9. The estimate of earnings and expenses for the quarter ending 31st March 1883, submitted by the East Indian Railway, is as follows:—

	Rs.
Earnings	1,37,500
Expenses	57,000
Net receipts ...	80,500

The accepted figures have been incorporated in the revised estimate of the East Indian Railway, but no adjustment between that Railway and the Government in respect of the transactions of this quarter will be made until the close of the half-year.

10. It remains only to deal with the revised estimate of the results of the working by the State for the nine months ending 31st December. The estimate for this period, submitted by the Government of Bengal, is as follows:—

	Rs.
Receipts	3,69,900
Expenses	2,44,250

11. This estimate is low, as the approximate earnings and expenses to end of December already reported amount to Rs. 3,77,000 and Rs. 2,47,000, respectively. Moreover the estimate does not provide for the outstanding earnings and expenses being cleared before the close of the current year. Every

endeavour should be made to effect this and to have the Government accounts finally closed this year. Allowing for the adjustment of all outstandings, the Government of India accept the revised estimate for the following:—

	Rs.
Receipts	3,90,000
Expenses	2,60,000

12. *Calcutta and South-Eastern State Railway.*—The revised estimate submitted includes the transactions of both the main line and Diamond Harbour Extension. Judging from the traffic receipts up to date, the Government of India considers that the earnings may be increased, and accept the estimate for the following amounts:—

	Calcutta and South-Eastern Railway main line.	Diamond Harbour Extension.	Total.
	Rs.	Rs.	Rs.
Receipts	1,68,000	52,000	2,20,000
Expenses	1,18,000	37,000	1,55,000

13. *Nalhati State Railway.*—The increase in the earnings is very slight, and does not call for any remark. The revised estimate for expenditure is submitted for the same amount as passed in the budget estimate, the only noticeable variation being an increase of Rs. 6,320 under "Carriage and Wagon Expenses," to provide for the cost of re-building a composite carriage, a brake-van, and four goods vehicles.

14. Judging from the weekly traffic returns of this line received up to date the Government of India consider that the earnings may be placed at Rs. 70,000, and the revised estimate is accordingly accepted for the following amounts:—

	Rs.
Earnings	70,000
Expenses	62,500

Budget Estimates, 1883-84.

15. The budget estimates have been submitted for the following amounts:—

	Receipts.	Expenses.
	Rs.	Rs.
Northern Bengal State Railway ..	24,00,000	11,49,000
Tirhoot State Railway	12,30,000	6,71,000
Patna and Gya State Railway ...	3,50,000	...
Calcutta and South-Eastern State Railway	2,50,000	1,83,000
Nalhati State Railway	72,000	61,000

16. The expected increase in the earnings of the Northern Bengal State Railway is attributed generally to ordinary development of traffic. The increase in expenditure is said to be due to the same cause as well as to the increased age of the Railway. A large provision for "renewals of permanent-way" has been made to meet extensive renewals of the line in 1883-84 owing to the rapid decay of the present creosoted pine sleepers.

17. The Government of India do not, however, at present consider it safe to place the earnings at a higher figure than Rs. 23,00,000. The budget estimate is accordingly accepted for this amount.

18. There appears to the Government of India to be no sufficient reason to anticipate a higher proportion of expenses to earnings in 1883-84 than that of 1882-83, and the budget estimate of expenditure is accordingly accepted for a round sum of Rs. 11,00,000.

19. *Tirhoot State Railway.*—The large increase over the revised estimate is due to the additional lengths of line recently opened, and the estimate of receipts is therefore accepted.

20. Taking into consideration that the length of the line open to traffic will be increased from 85 to 168 miles in 1883-84, the Government of India are of opinion that the estimate of expenditure is a little too low, and that it would be safer for the present to place it at Rs. 7,30,000, for which amount the estimate is accepted.

21. *Patna-Gya State Railway.*—The budget estimate submitted by the East Indian Railway Company provided for the working of the line during 1883-84. The accepted figures have been incorporated in the budget estimate of that railway, and, as already stated, it is only necessary to provide for the net receipts arising from the working of the line during the calendar year 1883, likely to be transferred to the credit of Government.

22. The net receipts are estimated, in round figures, at Rs. 3,20,000, of which one-fifth is payable to the East Indian Railway Company under the terms of the working agreement, leaving a balance of Rs. 2,56,000 to be divided between the Imperial and Local Governments in such manner as may be hereafter decided. As, however, the results of the working under the new conditions cannot be reliably estimated at present, the Government of India considers it advisable to accept the estimate for the slightly reduced amount of Rs. 2,50,000.

23. Pending a settlement of the manner in which the net receipts are to be divided between the Imperial and Local Governments, the net receipts are treated entirely as Provincial.

24. *Calcutta and South-Eastern State Railway.*—The budget estimate is accepted by the Government of India in round figures as follows :—

	Calcutta and South-Eastern Railway main line.	Diamond Harbour Extension.	Total.
	Rs.	Rs.	Rs.
Receipts	1,25,000	1,25,000	2,50,000
Expenses	92,500	92,500	1,85,000

25. *Nalhati State Railway.*—The budget estimate is accepted by the Government of India in even figures for—

	Rs.
Receipts	70,000
Expenses	62,500

ORDER.—Ordered that a copy of this, with copy of the final issue of the estimates, be forwarded to the Government of India, Public Works Department, the Financial Department of this Government, for information.

Ordered also that a copy, with the budget estimates, be forwarded to the Managers, Northern Bengal, Tirhoot, and Calcutta South-Eastern State Railways for information.

By order of the Lieutenant-Governor of Bengal,

H. C. LEVINGE,

Secretary to the Govt. of Bengal,
P. W. Dept.

B. D'S.—Reg No. 223C—113—6-4-83.

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FINAL ISSUE.

XXV AND 36—RAILWAYS.

BUDGET ESTIMATE

OF

REVENUE AND EXPENDITURE

OF THE

NORTHERN BENGAL STATE RAILWAY

FOR THE YEAR

1883-84.

Bengal Secretariat Press—Reg. No. 52J—100—3-4-83.

NORTHERN BENGAL STATE RAILWAY.

Budget Estimate of Revenue and Expenditure for the year 1883-84.

Heads.	Actuals in 1881-82.	Sanctioned estimate, 1882-83.	Regular estimate, 1882-83.	Budget estimate 1883-84.
	Rs.	Rs.	Rs.	Rs.
I.—Receipts—				
Earnings of the line—				
Coaching traffic	5,49,153	5,70,000	5,50,292	5,75,000
Goods traffic	10,90,111	10,70,000	13,00,339	13,39,000
Electric telegraph earnings	6,011	8,000	4,701	6,000
Steam-boat earnings	2,02,516	2,12,000	2,50,340	2,80,000
Sundries	80,889	90,000	94,328	1,00,000
Total earnings ...	19,28,680	19,50,000	22,00,000	23,00,000
Deduct—Increase in balance of suspense account as per Appendix A.	1,269	.....	.....	.....
Total receipts ...	19,27,411	19,50,000	22,00,000	23,00,000
II.—Expenditure—				
Maintenance of way, works, and stations ... (Abstract A)	2,11,843	2,50,500	2,50,000	2,80,000
Locomotive expenses ... ... (ditto B)	2,74,019	2,70,000	3,00,000	3,10,100
Carriage and wagon expenses ... ... (ditto C)	43,483	50,000	70,000	70,000
Traffic expenses ... ... (ditto D)	1,50,474	1,51,000	1,58,000	1,60,000
General charges ... ... (ditto E)	1,69,789	1,77,500	1,60,500	1,60,000
Steam-boat service ... ... (ditto F)	97,544	93,000	1,12,000	1,10,900
Special and miscellaneous expenditure ... ... (ditto G)	15,029	8,000	14,000	9,000
Total outlay ...	9,62,181	10,00,000	10,64,500	11,00,000
Deduct—Decrease or add increase in balance of suspense accounts, as per Appendix B	4,587	... ..	—5,500	.....
Deduct—Amount at credit of demands payable	6,308	.....	+10,000	.....
Total expenditure ...	9,60,460	10,00,000	10,60,000	11,00,000
III.—Net Cash Receipts	9,66,951	9,50,000	11,40,000	12,00,000

MEMORANDUM.

	Miles.
Number of miles open for traffic on 1st April 1882	233
Expected to open during 1882-83	
Total on 1st April 1883 ...	233
Expected to be open during 1883-84	20
Total likely to be opened at the end of 1883-84 ...	253
Average number of miles expected to be open during the whole of 1883-84	250*
Train miles expected to be run during 1883-84	6,50,000

* Three miles of Permanent-way taken up on account of the river at Sara cutting.

ABSTRACT A.

Maintenance of Way, Works and Stations.

PARTICULARS.	Actuals in 1881-82.	Sanctioned estimate, 1882-83.	Regular estimate, 1882-83.	Budget estimate, 1883-84.
	Rs.	Rs.	Rs.	Rs.
I.—Salaries, office expenses and general superintendence	52,169	45,000	45,000	46,000
II.—Maintenance and renewal of permanent-way, wages and materials	1,15,299	1,56,500	1,40,000	1,60,000
III.—Repairs of bridges, &c., wages and materials ...	6,685	7,000	11,500	13,500
IIIA.—Conservancy of rivers	.....	.....	100	100
IV.—Repairs of stations and buildings, wages and materials	24,628	24,000	24,500	30,000
V.—Maintenance by contract, inclusive or exclusive of materials	.....	.....	...	..
VI.—New minor works	1,743	8,000	10,000	10,500
VIII.—Unclassified expenditure	11,319	10,000	18,900	19,900
Total ...	2,11,843	2,50,500	2,50,000	2,80,000

ABSTRACT B

Locomotive Expenses.

PARTICULARS.	Actuals in 1881-82.	Sanctioned estimate, 1882-83.	Regular estimate, 1882-83.	Budget estimate, 1883-84.
	Rs.	Rs.	Rs.	Rs.
I.—General superintendence	33,436	38,000	34,000	32,100
II.—Running expenses (wages connected with the working of locomotive engines)	68,287	66,000	70,000	80,100
III.—Fuel	94,250	95,000	99,000	1,02,000
IV.—Water (including wages and stores)	6,009	6,000	6,700	6,000
V.—Oil, tallow, and other stores expended on engines in work	14,735	14,000	14,800	14,000
VI.—Maintenance and renewals of locomotive engines and machinery	24,621	25,000	34,500	34,000
VII.—New minor works	906	1,000	1,500	2,000
VIII.—Payments to other lines		.....	.....	.....
IX.—Unclassified expenditure	31,775	25,000	39,500	40,000
Total ...	2,74,019	2,70,000	3,00,000	3,10,100

ABSTRACT C.

Carriage and Wagon Expenses.

PARTICULARS.	Actuals in 1881-82.	Sanctioned estimate, 1882-83.	Regular estimate, 1882-83.	Budget estimate, 1883-84.
	Rs.	Rs.	Rs.	Rs.
I.—General superintendence	14,105	15,000	14,500	14,000
II.—Repairs and renewals of vehicles and machinery—				
Coaching vehicles	12,375	12,000	20,800	21,000
Goods vehicles	6,541	13,000	21,000	20,000
III.—Cleaning carriages and wagons, and oiling	7,994	8,000	11,000	12,000
IV.—New minor works	1,576	1,000	500	1,000
V.—Unclassified expenditure	892	1,000	2,200	2,000
Total ..	43,483	50,000	70,000	70,000

Abstract D.

Traffic Expenses.

Particulars.	Actuals in 1881-82.	Sanctioned estimate, 1882-83.	Regular estimate, 1882-83.	Budget estimate, 1883-84.
	Rs.	Rs.	Rs.	Rs.
I.—Salaries, wages, &c.—				
(a) General superintendence	24,651	25,500	27,500	25,000
(b) Station staff	83,962	85,000	89,500	90,000
(c) Train staff	14,138	14,000	17,700	18,800
II.—Fuel, lighting, water, and general stores ...	19,322	18,000	15,700	17,000
III.—Clothing	1,193	1,400	1,200	2,000
IV.—Printing, stationery and tickets	4,622	4,400	4,500	5,000
V.—Charges for delivery and collection of goods, &c. ...	.....	.....	.....	.....
VI.—Miscellaneous expenses	1,538	1,200	1,800	2,000
VII.—Payments to other lines	.....	.....	.....	.....
VIII.—Unclassified expenditure	1,048	1,500	100	200
Total ...	1,50,474	1,51,000	1,58,000	1,60,000

Abstract E.

General Charges.

Particulars.	Actuals in 1881-82	Sanctioned estimate, 1882-83.	Regular estimate, 1882-83.	Budget estimate, 1883-84.
	Rs.	Rs.	Rs.	Rs.
I.—Salaries of management—				
(1) Direction	11,390	15,000	Nil.	Nil.
(a) Manager's office	35,429	38,000	32,000	32,000
(b) Audit ... ... }	49,569	50,000	50,500	50,500
(c) Account ... ... }				
(d) Pay-master's office	5,878	7,000	7,000	7,000
(e) Store Department	2,648	2,600	2,600	3,000
(f) Medical Department	13 965	13,600	16,000	11,000
(g) Miscellaneous	5,348	5,600	5,300	5,000
II.—Police	.....	.....	.....	.....
III.—Advertising	380	500	750	750
IV.—Electric Telegraph	44,109	44,500	46,100	46,500
V.—Clearing accounts with other lines	.....	...	.....	.....
VI.—Unclassified expenditure	1,073	700	250	250
Total ...	1,69,789	1.77,500	1,60,500	1,60,000

Abstract F.

Steam-boat Service.

Particulars.	Actuals in 1881-82.	Sanctioned estimate, 1882-83.	Regular estimate, 1882-83.	Budget estimate, 1883-84.
	Rs.	Rs.	Rs.	Rs.
I.—Working vessels	60,460	61,000	59,000	61,000
II.—Repairs	7,248	4,000	10,000	9,000
III.—Fuel	9,316	13,000	17,250	18,000
IV.—Miscellaneous stores	3,562	2,000	5,000	5,000
V.—Steam traffic agencies	13,820	12,000	16,500	17,000
VI.—Unclassified expenditure	3,138	1,000	4,250	900
Total ...	97,544	93,000	1,12,000	1,10,900

Abstract G.

Special and Miscellaneous Expenditure.

Particulars.	Actuals in 1881-82.	Sanctioned estimate, 1882-83.	Regular estimate, 1882-83.	Budget estimate, 1883-84.
	Rs.	Rs.	Rs.	Rs.
I.—Law charges	475	200	300	200
II.—Compensation	2,911	3,000	5,800	3,800
III.—Rates and taxes	90	100	100	100
IV.—Contribution to Provident Institution	9,083	3,700	5,700	4,800
V.—Payments to other lines	.....	.....	.....	.....
VI.—Prizes for station gardens, &c.	.....	.....	100	100
VII.—Miscellaneous	2,470	1,000	2,000	.....
Total ...	15,029	8,000	14,000	9,000

REVENUE AND EXPENDITURE FOR THE YEAR 1883-84.

APPENDIX A.

Detail of Unadjusted Accounts under the head of "Earnings."

Particulars.	Balance at beginning of year.	Balance at close of year.	Difference. Increase.	Difference. Decrease.
	Rs.	Rs.	Rs.	Rs.
Actuals in 1881-82—				
Stations	11,625	12,894	1,269	.....
Foreign Railways	.....	.....	.....	.....
Total ...	11,625	12,894	1,269	.....
Sanctioned Estimate, 1882-83—				
Stations	11,625	11,625	.....	.....
Foreign Railways	.....	.....	.....	.....
Total ...	11,625	11,625	.....	.....
Regular Estimate, 1882-83—				
Stations	12,894	12,894	.....	.....
Foreign Railways	.....	.....	.....	.....
Total ...	12,894	12,894	.....	.....
Budget Estimate, 1883-84—				
Stations	12,894	12,894	.....	.....
Foreign Railways	.....	.....	.....	.....
Total ...	12,894	12,894	.....	.....

APPENDIX B.

Detail of Suspense Accounts under the head of Expenditure.

Particulars.	Balance at beginning of year.	Balance at the close of year.	Difference. Increase.	Difference. Decrease.
	Rs.	Rs.	Rs.	Rs.
Actuals in 1881-82—				
Stores	.....	.....	.....	.....
Suspense other than Deposits & Fines	6,096	10,683	4,587	.....
Total ...	6,096	10,683	4,587	.....
Sanctioned Estimate, 1882-83—				
Stores	.....	.....	.....	.....
Suspense other than Deposits & Fines	6,096	6,096	.....	.....
Total ...	6,096	6,096	.....	.....
Regular Estimate, 1882-83—				
Stores	.....	.....	.....	.....
Suspense other than Deposits & Fines	10,683	5,183	.....	5,500
Total ...	10,683	5,183	.....	5,500
Budget Estimate, 1883-84—				
Stores	.....	.....	.....	.....
Suspense other than Deposits & Fines	5,183	5,183	.....	.....
Total ...	5,183	5,183	.....	.....

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FINAL ISSUE.

XXV AND 36—RAILWAYS.

BUDGET ESTIMATE

OF

REVENUE AND EXPENDITURE

OF THE

TIRHOOT STATE RAILWAY.

FOR THE YEAR

1883-84.

TIRHOOT STATE RAILWAY.

Budget Estimate of Revenue and Expenditure for the year 1883-84.

Heads.	Actuals in 1881-82.	Sanctioned estimate, 1882-83.	Regular estimate, 1882-83.	Budget estimate, 1883-84.
I.—Receipts—	Rs.	Rs.	Rs.	Rs.
Earnings of the Line—				
Coaching traffic	2,43,555	2,89,000	2,60,000	5,00,000
Goods "	2,59,110	3,16,000	3,12,000	5,50,000
Electric telegraph earnings	6,834	7,000	8,000	15,000
Steam-boat earnings	94,583	1,33,000	1,00,000	1,50,000
Sundries	8,069	5,000	5,000	10,000
Total earnings ...	6,12,151	7,50,000	7,85,000	12,25,000
Deduct—Increase in balance of suspense accounts, as per Appendix A	—33,370	.....	+15,000	+5,000
Total receipts ...	5,78,781	7,50,000	7,00,000	12,30,000
II.—Expenditure—				
Maintenance of way, works, and stations ... (Abstract A)	67,494	75,000	91,000	1,77,000
Locomotive expenses ... ... (ditto B)	84,408	1,10,000	1,26,000	1,81,500
Carriage and wagon expenses ... ... (ditto C)	14,968	20,000	22,500	52,000
Traffic expenses ... ... (ditto D)	65,557	76,000	79,400	1,15,000
General charges ... ... (ditto E)	50,817	65,000	66,000	1,00,000
Steam-boat service ... ... (ditto F)	66,302	75,000	82,200	98,000
Special and miscellaneous expenditure ... ... (ditto G)	2,001	4,000	3,000	6,000
Total outlay ...	3,51,547	4,25,000	4,70,100	7,29,500
Add—Increase in balance of suspense accounts, as per Appendix B ...	—467	.....	+ 1,000	+500
	3,51,080	4,25,000	4,71,100	7,30,000
Deduct—Amount at credit of "Demands payable"	— 2,038	.....	—6,100	.....
Total expenditure ...	3,49,042	4,25,000	4,65,000	6,71,000
III.—Net cash receipts	2,29,739	3,25,000	2,35,000	5,00,000

MEMORANDUM.

	Miles.
Number of miles open for traffic on 1st April 1882	85
Expected to be open during 1882-83	108
Total on 1st April 1882 ...	168½
Expected to be open during 1883-84	24½
Total likely to be open at end of 1883-84 ...	193
Average number of miles expected to be open during the whole of 1883-84	193
Train miles expected to be run during 1883-84	530,000

Abstract A.

Maintenance of Way, Works, and Stations.

Particulars.	Actuals in 1881-82.	Sanctioned estimate, 1882-83.	Regular estimate, 1882-83.	Budget estimate, 1883-84.
	Rs.	Rs.	Rs.	Rs.
I.—Salaries, office expenses, and general superintendence	12,308	14,000	15,100	27,700
II.—Maintenance and renewal of permanent-way, wages, and materials	31,118	32,000	32,200	39,000
III.—Repairs of bridges, &c., wages, and materials ...	7,618	3,000	13,500	14,000
IV.—Repairs of stations and buildings, wages, and materials	8,223	8,000	12,300	10,000
V.—Maintenance by contract, inclusive or exclusive of materials	.....	.....	11,970	70,600
VI.—New minor works	4,308	16,000	3,730	10,000
VII.—Unclassified expenditure	3,919	2,000	2,200	5,700
Total ...	67,494	75,000	91,000	1,77,000

Abstract B

Locomotive Expenses.

Particulars.	Actuals in 1881-82.	Sanctioned estimate, 1882-83.	Regular estimate, 1882-83.	Budget estimate, 1883-84.
	Rs.	Rs.	Rs.	Rs.
I.—General superintendence	7,369	8,500	10,200	20,000
II.—Running expenses (wages connected with the working of locomotive engines)	25,348	35,000	35,200	55,000
III.—Fuel (*a*)	31,739	38,000	46,000	62,500
IV.—Water (including wages and stores)	1,616	3,000	2,500	3,500
V.—Oil, tallow and other stores (expended on engines in work)	4,069	5,500	7,000	11,000
VI.—Maintenance and renewals of locomotive engines and machinery	13,682	19,000	23,000	25,500
VII.—New minor works	.....	.....	100	1,000
VIII.—Payments to other lines (*b*)	.....	.....	.....	.....
IX.—Unclassified expenditure	585	1,000	2,000	3,000
Total ...	84,408	1,10,000	1,26,000	1,81,500

(*a*) Not to include carriage over line.
(*b*) *e. g.* Hire of locomotives.

Abstract C.

Carriage and Wagon Expenses.

Particulars.	Actuals in 1881-82.	Sanctioned estimate, 1882-83.	Regular estimate, 1882-83.	Budget estimate, 1883-84.
	Rs.	Rs.	Rs.	Rs.
I.—General superintendence	2,345	3,000	3,200	10,000
II.—Repairs and renewals of vehicles and machinery—				
Coaching vehicles	3,057	6,000	4,000	10,500
Goods vehicles	5,729	7,000	10,500	15,000
III.—Cleaning carriages and wagons, and oiling ...	2,398	4,000	4,500	9,800
IV.—New minor works	1,439	.....	200	2,500
V.—Unclassified expenditure	.....	.....	100	4,200
Total ...	14,968	20,000	22,500	52,000

Abstract D.

Traffic Expenses.

Particulars.	Actuals in 1881-82.	Sanctioned estimate, 1882-83.	Regular estimate, 1882-83.	Budget estimate, 1883-84.
	Rs	Rs.	Rs.	Rs.
I.—Salaries, wages, &c.—				
(a) General superintendence	10,821	11,000	14,500	18,000
(b) Station staff	36,998	45,000	46,000	68,000
(c) Train staff	8,460	11,000	10,000	15,500
II.—Fuel, lighting, water, and general stores ...	6,958	6,000	5,700	8,000
III.—Clothing	1,092	1,000	1,000	2,000
IV.—Printing, stationery, and tickets	777	500	1,100	1,500
V.—Charges for delivery and collection of goods, &c.	.....	.....	.....	.....
VI.—Miscellaneous expenses	421	1,000	500	1,000
VII.—Payments to other lines*	.....	.....	.....	.....
VIII.—Unclassified expenditure	30	500	600	1,000
Total ...	65,557	76,000	79,400	1,15,000

* *e. g.* Hire of vehicles.
Mileage of foreign stock.
Expenses at joint stations.

Abstract E.

General Charges.

Particulars.	Actuals in 1881-82.	Sanctioned estimate, 1882-83.	Regular estimate, 1882-83.	Budget estimate, 1883-84.
	Rs.	Rs.	Rs.	Rs.
I.—Portion of charges on account of Director, Secretary of State's general charges, &c.	3,775	10,000	.....	.....
II.—Salaries of management—				
(a) Manager's Office	8,980	11,000	12,300	20,000
(b) Audit „ ... ... }	12,336	13,000	19,300	30,000
(c) Account „ ... ... }				
(d) Paymaster's „	1,133	1,500	2,300	3,500
(e) Store Department	3,075	4,000	2,900	6,000
(f) Medical „	2,467	3,000	2,500	3,000
(g) Miscellaneous*	3,804	5,000	5,200	8,300
III.—Police	.....	.....	.....	.....
IV.—Advertising	633	500	600	700
V.—Electric telegraph	13,608	16,000	20,000	21,000
VI.—Clearing account with other lines	.....	.....	.....	.....
VII.—Unclassified expenditure	1,006	1,000	900	7,500
Total ...	50,817	65,000	66,000	1,00,000

* Such as "rents of buildings and lands."
"Contingencies, including furniture and fittings."
"Stationery."
"Medicines."

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Abstract F.

Steam-boat Service.

Particulars.	Actuals in 1881-82.	Sanctioned estimate, 1882-83.	Regular estimate, 1882-83.	Budget estimate, 1883-84.
	Rs.	Rs.	Rs.	Rs.
I.—Working vessels	37,846	48,000	68,500	73,000
II.—Repairs	2,984	5,000	5,300	12,000
III.—Fuel	12,728	19,000	6,000	10,000
IV.—Miscellaneous stores	1,835	2,000	2,300	2,500
V.—Steam traffic agencies	.....	.....	.....	.....
VI.—Unclassified expenditure	10,909	1,000	100	500
Total ...	66,302	75,000	82,200	98,000

Abstract G.

Special and Miscellaneous Expenditure.

Particulars.	Actuals in 1881-82.	Sanctioned estimate, 1882-83.	Regular estimate, 1882-83.	Budget estimate, 1883-84.
	Rs.	Rs.	Rs.	Rs.
I.—Law charges	25	4,000	100	200
II.—Compensation	25		375	1,000
III.—Rates and taxes	407		550	1,000
IV.—Payments to other lines	.....		.....	.....
V.—Prizes for best kept stations	209		225	500
VI.—Miscellaneous	148		150	500
VII.—Contribution to State Railway Provident Institution	1,187		1,600	2,800
Total ...	2,001	4,000	3,000	6,000

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APPENDIX A.

Detail of Unadjusted Accounts under the head "Earnings."

Particulars.	Balance at beginning of year.	Balance at close of year.	Difference. Increase.	Difference. Decrease.
	Rs.	Rs.	Rs.	Rs.
Actuals in 1881-82—				
Stations	17,656	51,026	33,370	.....
Foreign railways	.....	.....	.....	.....
Total ...	17,656	51,026	33,370	.....
Sanctioned estimate, 1882-83—				
Stations	.....	.....	.....	.....
Foreign railways	.....	.....	.....	.....
Total ...	.....	.....	.....	.....
Regular estimate, 1882-83—				
Stations	51,026	36,026	.....	15,000
Foreign railways	.....	.....	.....	.....
Total ...	51,026	36,026	.....	15,000
Budget estimate, 1883-84—				
Stations	36,026	31,026	.....	5,000
Foreign railways	.....	.....	.....	.....
Total ...	36,026	31,026	.....	5,000

APPENDIX B.

Detail of Suspense Accounts under the head "Expenditure."

Particulars.	Balance at beginning of year.	Balance at close of year.	Difference. Increase.	Difference. Decrease.
	Rs.	Rs.	Rs.	Rs.
Actuals in 1881-82—				
Stores	.....	.....	.....	.....
Suspense other than deposits and fines	3,996	3,529	.....	467
Total ...	3,996	3,529	.....	467
Sanctioned estimate, 1882-83—				
Stores as per detailed statement accompanying ...	.....	.....	.....	.....
Suspense other than deposits and fines	.....	.....	.....	.....
Total ...	.....	.....	.....	.....
Regular estimate, 1882-83—				
Stores	.....	.....	.....	.....
Suspense other than deposits and fines	3,529	4,529	1,000	.....
Total ...	3,529	4,529	1,000	.....
Budget estimate, 1883-84—				
Stores as per detailed statement accompanying ...	4,529	5,029	500	.....
Suspense other than deposits and fines	.....	.....	.....	.....
Total ...	4,529	5,029	500	.....

NOTE.—In practice the various suspense accounts will be detailed.

H. L. G.—Reg. No. 77J—100—4-4-33.

FINAL ISSUE.

XXV AND 36—RAILWAYS.

BUDGET ESTIMATE

OF

REVENUE AND EXPENDITURE

OF THE

PATNA AND GYA STATE RAILWAY,

FOR THE YEAR

1883-84.

PATNA-GYA STATE RAILWAY.

Budget Estimate of Revenue and Expenditure for the year 1883-84.

Heads.	Actuals in 1881-82.	Sanctioned estimate, 1882-83.	Regular estimate, 1882-83.	Budget estimate, 1883-84.
I.—Receipts—				
Earnings of the Line—	Rs.	Rs.	Rs.	Rs.
Coaching Traffic	3,68,939	3,50,000	2,36,500	.....
Goods "	1,72,343	1,71,500	1,35,000	.....
Electric telegraph earnings	2,418	2,500	3,500	.....
Steam-boat earnings	.....	.....	.....	.....
Sundries	4,493	1,000	2,000	.....
Total earnings ...	5,48,193	5,25,000	3,77,000	2,50,000
Deduct—Increase in balance of suspense accounts, as per Appendix A	—11,829	.....	+13,000	.....
Total receipts ...	5,36,364	5,25,000	3,90,000	2,50,000
II.—Expenditure—				
Maintenance of way, works, and stations ... (Abstract A)	37,428	43,000	34,000	.....
Locomotive expenses ... ... (ditto B)	88,897	85,000	54,000	.....
Carriage and wagon expenses ... ... (ditto C)	20,223	18,500	14,500	.....
Traffic expenses ... ... (ditto D)	44,520	41,000	32,750	.....
General charges ... ... (ditto E)	41,554	44,500	32,750	.....
Steam-boat service ... ... (ditto F)	.....	.....	.....	.....
Special and miscellaneous expenses ... ... (ditto G)	1,09,788	90,000	80,000	.....
Total outlay ...	3,42,410	3,25,000	2,48,000	.....
Add—Increase in balance of suspense accounts, as per Appendix B	—915	.....	+8,000	.....
	3,41,495	3,25,000	2,56,000	.....
Deduct—Amount at credit of "Demands payable"	—322	.....	+4,000	.....
Total expenditure ...	3,41,173	3,25,000	2,60,000	.....
III.—Net cash receipts	1,95,191	2,00,000	1,30,000	2,50,000

MEMORANDUM.

	Miles.
Number of miles open for traffic on 1st April 1882	57
Expected to be open during 1882-83	...
Total on 1st April 1883	57
Expected to be open during 1883-84	...
Total likely to be open at end of 1883-84	57
Average number of miles expected to be open during the whole of 1883-84 ...	57
Train miles expected to be run during 1883-84	...

Abstract A.

Maintenance of Way, Works, and Stations.

Particulars.	Actuals in 1881-82.	Sanctioned estimate, 1882-83.	Regular estimate, 1882-83.	Budget estimate, 1883-84.
	Rs.	Rs.	Rs.	Rs.
I.—Salaries, office expenses, and general superintendence	15,077	16,000	11,000	.....
II.—Maintenance and renewal of permanent-way, wages, and materials	14,623	18,000	16,250	.....
III.—Repairs of bridges, &c., wages and materials ...	2,065	3,000	2,050	.....
IV.—Repairs of stations and buildings, wages, and materials	2,654	2,500	1,300	.....
V.—Maintenance by contract, inclusive or exclusive of materials	.....	.....	.....	.....
VI.—New minor works	2,331	2,500	2,650	.....
VII.—Unclassified expenditure	678	1,000	550	.....
Total ...	37,428	43,000	34,000	.....

Abstract B.

Locomotive Expenses.

Particulars.	Actuals in 1881-82.	Sanctioned estimate, 1882-83.	Regular estimate, 1882-83.	Budget estimate, 1883-84.
	Rs.	Rs.	Rs.	Rs.
I.—General superintendence	7,581	7,500	6,250	.....
II.—Running expenses (wages connected with the working of locomotive engines)	19,849	20,500	17,050	.....
III.—Fuel (*a*)	37,036	41,000	22,650	.....
IV.—Water (including wages and stores) ...	2,473	3,000	500	.....
V.—Oil, tallow and other stores (expended on engines in work)	3,523	3,500	3,000	.....
VI.—Maintenance and renewals of locomotive engines and machinery	16,793	11,000	4,300	.....
VII.—Payments to other lines (*b*)	.....	.....	.....	.....
VIII.—Unclassified expenditure	1,642	1,500	250	.....
Total ...	88,897	88,000	54,000	.....

(*a*) Not to include carriage over line. (*b*) *e. g.* Hire of locomotives.

Abstract C.

Carriage and Wagon Expenses.

Particulars.	Actuals in 1881-82.	Sanctioned estimate, 1882-83.	Regular Estimate, 1882-83.	Budget estimate, 1883-84.
	Rs.	Rs.	Rs.	Rs.
I.—General superintendence	2,480	2,500	2,100	.....
II.—Repairs and renewals of vehicles and machinery—				
Coaching vehicles	5,941	5,000	2,550	.....
Goods "	7,009	6,000	6,850	.....
III.—Cleaning carriages and wagons, and oiling ...	2,534	2,500	2,450	.....
IV.—Unclassified expenditure	2.259	2,500	550	.....
Total ...	20,223	18,500	14,500	.....

Abstract D.

Traffic Expenses.

Particulars.	Actuals in 1881-82.	Sanctioned estimate, 1882-83	Regular estimate, 1882 83.	Budget estimate, 1883-84.
	Rs.	Rs.	Rs.	Rs.
I.—Salaries, wages, &c.—				
(*a*) General superintendence	10,967	10,500	9,550	.....
(*b*) Station staff	15,932	15,000	10,750	.....
(*c*) Train staff	6,246	6,500	41,850	.....
II.—Fuel, lighting, water, and general stores ...	1,825	1,500	1,400	.....
III.—Clothing	419	500	250	.....
IV.—Printing, stationery, and tickets	957	1,000	900	.....
V.—Charges for delivery and collection of goods, &c. ...	.....	.....	.....	.....
VI.—Miscellaneous expenses	366	500	200	.....
VII.—Payments to other lines*	7,807	5,000	4,700	.....
VIII.—Unclassified expenditure	1	500	150	.....
Total ...	44,520	41,000	32,750	.....

* *e. g.* Hire of vehicles.
Mileage of foreign stock.
Expenses at joint stations.

Abstract E.

General Charges.

Particulars.	Actuals in 1881-82.	Sanctioned estimate, 1882-83.	Regular estimate, 1882-83.	Budget estimate, 1883-84.
	Rs.	Rs.	Rs	Rs.
I.—Portion of Director's charges	3,000	4,500	.....	.....
II.—Salaries of management—				
(*a*) Manager's Office	8,783	10,000	9,300	.....
(*b*) Audit " ... ... }	12,236	12,300	11,200	.....
(*c*) Account " ... ... }				
(*d*) Paymaster's "	1,131	1,100	900	.....
(*e*) Store Department	4,596	5,000	2,550	.....
(*f*) Medical "	540	600	400	.....
(*g*) Miscellaneous*	3,274	2,000	2,550	.....
III.—Police	.....	.....	.....	.....
IV.—Advertising	235	500	.....	.....
V.—Electric telegraph	7,501	8,000	5,800	.....
VI.—Clearing accounts with other lines	.....	.....	.....	.....
VII.—Unclassified expenditure	258	500	50	.....
Total ...	41,554	44,500	32,750	.....

* Such as "rents of buildings and lands."
"Contingencies, including furniture and fittings."
"Stationery."
"Medicines."

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ABSTRACT F.

Steam-boat Service.

Nil.

ABSTRACT G.

Special and Miscellaneous Expenditure.

PARTICULARS.	Actuals in 1881-82.	Sanctioned estimate, 1882-83.	Regular estimate, 1882-83.	Budget estimate, 1883-84.
	Rs.	Rs.	Rs.	Rs.
I.—Law charges	206	200	50	.....
II.—Compensation	7	300	150	.....
III.—Rates and taxes	443	300	250	.....
IV.—Hire of vehicles, payments to other lines ...	1,07,112	88,000	77,850	.....
V.—Prizes for best kept stations	113	200	150	.....
VI.—Miscellaneous	98	.....	.....	.....
VII.—Contribution to State Railway Provident Institution	1,809	1,000	1,550	.....
Total ...	1,09,788	90,000	80,000	.....

APPENDIX A.

Details of Unadjusted Accounts under the head "Earnings."

PARTICULARS.	Balance at beginning of year.	Balance at close of year.	DIFFERENCE.	
			Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Actuals in 1881-82—				
Stations	3,716	15,545	11,829	.....
Foreign railways	.....	.....	.....	.....
Total ...	3,716	15,545	11,829	.....
Sanctioned estimate, 1882-83—				
Stations	.....	.....	.....	.....
Foreign railways...	.....	.....	.....	.....
Total ...	.....	.....	.....	.....
Regular estimate, 1882-83—				
Stations	15,545	14,645	.....	900
Foreign railways	.....	.....	.....	.....
Total ...	15,545	14,645	.....	900
Budget estimate, 1883-84—				
Stations	14,645	14,645	.....	.....
Foreign railways...	.....	.....	.....	.....
Total ...	14,645	14,645	.....	.....

APPENDIX B.

Details of Suspense Accounts under the head "Expenditure."

Particulars.	Balance at beginning of year.	Balance at close of year.	Difference.	
			Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Actuals in 1881-82—				
Stores	.....	.....	.....	.....
Suspense other than deposits and fines	1,258	343	.....	915
Total ...	1,258	343	.....	915
Sanctioned estimate, 1882-83—				
Stores as per detailed statement accompanying ...	.....	.....	.....	.....
Suspense other than deposits and fines	.....	.....	.....	.....
Total ...	.....	.....	.....	.....
Regular estimate, 1882-83—				
Stores	.....	.....	.....	.....
Suspense other than deposits and fines	343	8,343	8,000	.....
Total ...	343	8,343	8,000	.....
Budget estimate, 1883-84—				
Stores as per detailed statement accompanying ...	.....	.....	.....	.....
Suspense other than deposits and fines	8,343	8,343	.....	.....
Total ...	8,343	8,343	.....	.....

NOTE.—In practice the various suspense accounts will be detailed.

H. L. G.—Reg. No. 184J—100—5-4-88.

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FINAL ISSUE.

XXV & 36—RAILWAYS.

BUDGET ESTIMATE

OF

REVENUE AND EXPENDITURE

OF THE

CALCUTTA AND SOUTH-EASTERN STATE RAILWAY

FOR THE YEAR

1883-84.

J. N. D.—Reg. No 887 J—100—13-4-83.

CALCUTTA AND SOUTH-EASTERN STATE RAILWAY.

Budget Estimate of Revenue and Expenditure for the year 1883-84.

Heads.	Actuals in 1881-82.	Sanctioned estimate, 1882-83.	Regular estimate, 1882-83.	Budget estimate, 1883-84.
I.—Receipts—	Rs.	Rs.	Rs.	Rs.
Earnings of the Line—				
Coaching Traffic	84,875	1,00,000	1,08,000	1,50,000
Goods "	45,360	74,000	51,500	89,500
Electric Telegraph Earnings	440	400	500	500
Steam-boat Earnings	.....	.....	.....	.....
Sundries	20,720	24,976	60,000	10,000
Total Earnings ...	1,60,395	1,99,376	2,20,000	2,50,000
Deduct—Increase in balance of Suspense Account as per Appendix A	—774	+624	.....	.....
Total Receipts ...	1,59,621	2,00,000	2,20,000	2,50,000
II.—Expenditure—				
Maintenance of Way, Works, and Stations ... (Abstract A)	39,784	38,000	45,000	47,000
Locomotive Expenses ... ... (ditto B)	1,18,622	36,000	45,250	60,000
Carriage and Wagon Expenses ... ... (ditto C)	5,830	14,000	23,200	24,300
Traffic Expenses ... ... (ditto D)	14,209	25,000	20,000	26,500
General Charges ... ... (ditto E)	14,704	24,000	19,050	23,200
Steam-boat Service ... ... (ditto F)	.....	.....	.....	.....
Special and Miscellaneous Expenditure ... (ditto G)	2,288	3,500	2,500	4,000
Total Outlay ...	1,95,446	1,40,500	1,55,000	1,85,000
Deduct—Decrease or add increase in balance of Suspense Accounts as per Appendix B	+91	—500	.....	.....
Deduct—Increase or add decrease of amount at credit of demands payable	+1,032	.....	.....	.....
Total Expenditure ...	1,96,569	1,40,000	1,55,000	1,85,000
III.—Net Cash Receipts	—36,948	60,000	65,000	65,000

MEMORANDUM.

	Miles.
Number of miles open for traffic on 1st April 1882	28
Expected to open during 1882-83	28
Total on 1st April 1883 ...	56
Expected to be opened during 1883-84	...
Total likely to be opened at the end of 1883-84 ...	56
Average number of miles expected to be open during the whole of 1883-84 ...	56
Train miles expected to be run during 1883-84	80,000

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Abstract A.
Maintenance of Way, Works, and Stations.

Particulars.	Actuals in 1881-82.	Sanctioned estimate, 1882-83.	Regular estimate, 1882-83.	Budget estimate, 1883-84.
	Rs.	Rs.	Rs.	Rs.
I.—Salaries, Office Expenses, and General Superintendence	3,145	2,950	3,500	3,500
II.—Maintenance and Renewal of Permanent-way, Wages, and Materials	27,928	25,900	33,000	35,000
III.—Repairs of Bridges, &c., Wages, and Materials ...	4,254	3,000	2,500	2,500
IV.—Repairs of Stations and Buildings, Wages, and Materials	2,400	2,000	2,000	2,000
V.—Maintenance by contract, inclusive or exclusive of Materials	.....	.....	.....	.....
VI.—New Minor Works	816	3,000	3,000	3,000
VII.—Unclassified Expenditure	1,241	750	1,000	1,000
Total ...	39,784	38,000	45,000	47,000

Abstract B.
Locomotive Expenses.

Particulars.	Actuals in 1881-82.	Sanctioned estimate, 1882-83.	Regular estimate, 1882-83.	Budget estimate, 1883-84.
	Rs.	Rs.	Rs.	Rs.
I.—General Superintendence	3,184	3,900	3,000	4,000
II.—Running Expenses (Wages connected with the working of Locomotive Engines)	3,183	5,000	4,300	5,500
III.—Fuel	11,197	16,000	14,000	25,000
IV.—Water (including Wages and Stores)... ...	856	1,300	800	1,000
V.—Oil, Tallow, and other Stores expended on Engines in work	858	1,600	1,400	2,500
VI.—Maintenance and renewals of Locomotive Engines and Machinery	99,104	8,000	21,250	21,000
VII.—New Minor Works	177	.....	.....	.....
VIII.—Payments to other Lines	.....	.....	.....	.....
IX.—Unclassified Expenditure	63	200	500	1,000
Total ...	1,18,622	36,000	45,250	60,000

Abstract C.
Carriage and Wagon Expenses.

Particulars.	Actuals in 1881-82.	Sanctioned estimate, 1882-83.	Regular estimate, 1882-83.	Budget estimate, 1883-84.
	Rs.	Rs.	Rs.	Rs.
I.—General Superintendence	1,684	2,500	2,000	2,500
II.—Repairs and renewals of Vehicles and Machinery—				
Coaching vehicles	1,265	2,500	9,200	9,300
Goods "	1,660	6,000	10,000	10,000
III.—Cleaning Carriages and Wagons, and Oiling ...	1,230	2 000	1,500	2,000
IV.—New Minor Works	.....	1,000	500	500
V.—Unclassified Expenditure	.. ...	.....	.....	.....
Total ...	5,839	14,000	23,200	24,300

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ABSTRACT D.

Traffic Expenses.

PARTICULARS	Actuals in 1881-82.	Sanctioned estimate, 1882-83.	Regular estimate, 1882-83.	Budget estimate, 1883-84.
	Rs.	Rs.	Rs.	Rs.
I.—Salaries, Wages, &c.—				
(a) General Superintendence	2,345	4,500	2,700	4,000
(b) Station Staff	7,619	13,500	10,500	14,000
(c) Train Staff	1,521	2,500	1,400	2,000
II.—Fuel, Lighting, Water, and General Stores ..	1,889	3,000	3,700	4,000
III.—Clothing	228	500	450	500
IV.—Printing, Stationery, and Tickets	361	500	1,000	1,500
V.—Charges for delivery and collection of goods, &c. ...	.....	.....	.....	.....
VI.—Miscellaneous expenses	244	500	250	500
VII.—Payments to other Lines	.....	.....	.....	.....
VIII.—Unclassified expenditure	2	.....	.....	.....
Total ...	14,209	25,000	20,000	26,500

ABSTRACT E.

General Charges.

PARTICULARS.	Actuals in 1881-82.	Sanctioned estimate, 1882-83.	Regular estimate, 1882-83.	Budget estimate, 1883-84.
	Rs.	Rs.	Rs.	Rs.
I.—Salaries of Management—				
(1) Direction	1,820	2,000	300	.....
(a) Manager's Office	4,915	9,000	8,000	11,000
(b) Audit ... ... }	2,689	} 5,000	3,800	4,000
(c) Account ... ... }				
(d) Pay-Master's Office	1,020		1,000	1,000
(e) Store Department	537	600	550	600
(f) Medical „	403	1,500	750	1,400
(g) Miscellaneous	692	1,500	900	1,000
II.—Police	.....	.....	.....	.....
III.—Advertizing	142	200	100	200
IV.—Electic Telegraph	2,378	4,000	3,200	4,000
V.—Clearing Accounts with other Lines	.....	.....	.....	.....
VI.—Unclassified expenditure	108	200	450	.....
Total ...	14,704	24,000	19,050	23,200

ABSTRACT F.

Steam-boat Service.

Nil.

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ABSTRACT G.

Special and Miscellaneous Expenditure.

PARTICULARS.	Actuals in 1881-82.	Sanctioned estimate, 1882-83.	Regular estimate, 1882-83.	Budget estimate, 1883-84.
	Rs.	Rs.	Rs.	Rs.
I.—Law Charges	139	3,500	.....	4,000
II.—Compensation	574		.....	
III.—Rates and Taxes	1,360		1,350	
IV.—Payments to other Lines	12		.....	
V.—Miscellaneous	183		1,125	
VI.—Contribution to State Railway Provident Institution	30		25	
Total ...	2,288	3,500	2,500	4,000

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APPENDIX A.

Details of Unadjusted Accounts under the head of "Earnings."

Particulars.	Balance at beginning of year.	Balance at close of year.	Difference.	
			Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Actuals in 1881-82—				
Stations	1,624	2,398	774	.....
Foreign railways	.....	.....	.....	.....
Total ..	1,624	2,398	774	.....
Sanctioned Estimate, 1882-83—				
Stations	2,604	2,000	.....	604
Foreign railways...	20	.....	.....	20
Total ...	2,624	2,000	.....	624
Regular Estimate, 1882-83—				
Stations	2,983	2,398	.....	.....
Foreign railways	.....	.....	.....	.....
Total ...	2,398	2,398	.....	.....
Budget Estimate, 1883-84—				
Stations	2,398	2,398	.....	.....
Foreign railways	.....	.....	.....	.....
Total ...	2,398	2,398	.....	.....

APPENDIX B.

Details of Suspense Accounts under the head of Expenditure.

Particulars.	Balance at beginning of year.	Balance at close of year.	Difference.	
			Increase.	Decrease.
	Rs	Rs.	Rs.	Rs.
Actuals in 1881-82—				
Stores	.....	.....	.....	.....
Suspense, other than deposits and fines	334	425	91	.....
Total ...	334	425	91	.....
Sanctioned Estimate, 1882-83—				
Stores	.....	.....	.....	.....
Suspense, other than deposits and fines	834	334	.....	500
Total ...	834	334	.....	500
Regular Estimate, 1882-83—				
Stores	.....	.....	.....	.....
Suspense, other than deposits and fines	425	425	.....	.....
Total ...	425	425	.....	.....
Budget Estimate, 1883-84—				
Stores	.....	.....	.....	.....
Suspense, other than deposits and fines	425	425	.....	.....
Total ...	425	425	.....	.....

Revised Estimate for 1882-83, with Budget Estimate for 1883-84.

	1882-83.		Total.	1883-84.		Total.
	Calcutta and South-Eastern State Railway main line.	Diamond Harbour extension.		Calcutta and South-Eastern State Railway main line.	Diamond Harbour extension.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Receipts	1,70,000	50,000	2,20,000	1,25,000	1,25,000	2,50,000
Expenditure	1,19,000	36,000	1,55,000	92,500	92,500	1,85,000

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FINAL ISSUE.

XXV AND 36—RAILWAYS.

BUDGET ESTIMATE

OF

REVENUE AND EXPENDITURE

OF THE

NALHATI STATE RAILWAY

FOR THE YEAR

1883-84.

J. E. S.—Reg No. 95J—100—4 4-83.

NALHATI STATE RAILWAY.

Budget Estimate of Revenue and Expenditure for the year 1883-84.

Heads.	Actuals in 1881-82.	Sanctioned estimate, 1882-83.	Regular estimate, 1882-83.	Budget estimate, 1883-84.
I.—Receipts—				
Earnings of the line—	Rs.	Rs.	Rs.	Rs.
Coaching traffic	46,119	45,000	47,000	47,200
Goods traffic	20,185	20,000	21,700	21,400
Electric telegraph earnings	980	1,000	1,000	1,000
Sundries	293	500	500	400
Total earnings ...	67,577	66,500	70,200	70,000
Add—Decrease in balance of suspense accounts as per Appendix A	+296	.....	—200	.....
Total receipts ...	67,873	66,500	70,000	70,000
II.—Expenditure—				
Maintenance of way, works, and stations ... (Abstract A)	17,403	19,000	18,600	20,930
Locomotive expenses ... ... (ditto B)	12,133	15,000	12,900	13,000
Carriage and waggon expenses ... ... (ditto C)	3,157	5,000	11,230	8,500
Traffic expenses ... ... (ditto D)	8,131	8,000	7,400	8,000
General charges ... ... (ditto E)	13,674	15,000	12,270	11,770
Steam-boat service ... ... (ditto F)	.....	.....	.....	.....
Special and miscellaneous expenditure ... (ditto G)	275	500	300	300
Total outlay ...	54,773	62,500	62,700	62,500
Deduct—Decrease in balance of suspense accounts as per Appendix B	—8	.....	.....	.....
	54,765	62,500	62,700	62,500
Add—Credit of "demands payable"	+235	.....	—200	.....
Total expenditure ...	55,000	62,500	62,500	61,000
III.—Net cash receipts	12,873	4,000	7,500	7,500

MEMORANDUM.

	Miles.
Number of miles open for traffic on 1st April 1882	27¼
Expected to be open during 1882-83	.....
Total on 1st April 1883 ...	27¼
Expected to be open during 1883-84	.....
Total likely to be open at end of 1883-84 ...	27¼
Average number of miles expected to be open during the whole of 1883-84	27¼
Train miles expected to be run during 1883-84	35,900

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Abstract A.

Maintenance of Way, Works, and Stations.

Particulars.	Actuals in 1881-82.	Sanctioned estimate, 1882-83.	Regular estimate, 1882-83.	Budget estimate, 1883-84.
	Rs.	Rs.	Rs.	Rs.
I.—Salaries, office expenses, and general superintendence	1,487	2,000	2,350	2,300
II.—Maintenance and renewal of permanent-way, wages, and materials	14,803	15,000	13,900	16,530
III.—Repairs of bridges, &c., wages, and materials ...	283	500	500	500
IV.—Repairs of stations and buildings, wages, and materials	78	1,000	1,150	1,100
V.—Maintenance by contract, inclusive or exclusive of materials	.....	.....	.....	... ..
VI.—New minor works	354	300	400	200
VII.—Unclassified expenditure	398	200	300	300
Total ...	17,403	19,000	18,600	20,930

Abstract B.

Locomotive Expenses.

Particulars.	Actuals in 1881-82.	Sanctioned estimate, 1882-83.	Regular estimate, 1882-83.	Budget estimate, 1883-84.
	Rs.	Rs.	Rs.	Rs.
I.—General superintendence...	2,056	2,500	2,600	2,625
II.—Running expenses (wages connected with the working of locomotive engines)	1,436	2,000	1,700	1,725
III.—Fuel (*a*)	4,075	4,500	4,350	4,350
IV.—Water (including wages and stores)... ...	553	600	1,000	1,000
V.—Oil, tallow, and other stores (expended on engines in work)	523	600	650	650
VI.—Maintenance and renewals of locomotive engines and machinery	3,471	4,700	2,500	2,550
VII.—Payments to other lines (*b*)	.....	.....	.. ...	.....
VIII.—Unclassified expenditure	19	100	100	100
Total ...	12,133	15,000	12,900	13,000

(*a*) Not to include carriage over line.
(*b*) *e.g.*, hire of locomotives.

Abstract C.

Carriage and Wagon Expenses.

Particulars.	Actuals in 1881-82.	Sanctioned estimate, 1882-83.	Regular estimate, 1882-83.	Budget estimate, 1883-84.
	Rs.	Rs.	Rs.	Rs.
I.—General superintendence	1,380	1,700	1,700	1,700
II.—Repairs and renewals of vehicles and machinery—	.....	.....	.....	.....
Coaching vehicles	201	800	3,980	3,375
Goods „	857	1,500	4,975	2,850
III.—Cleaning carriages and wagons, and oiling ...	432	500	550	550
IV.—New minor works	287	500	.....	.....
V.—Unclassified expenditure	.....	.....	25	25
Total ...	3,157	5,000	11,230	8,500

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Abstract D.

Traffic Expenses.

Particulars.	Actuals in 1881-82.	Sanctioned estimate, 1882-83.	Regular estimate, 1882-83.	Budget estimate, 1883-84.
	Rs.	Rs.	Rs.	Rs.
I.—Salaries, wages, &c.—				
(a) General superintendence	1,540	1,750	1,300	1,400
(b) Station staff	2,654	2,350	3,000	3,200
(c) Train "	857	850	850	900
II.—Fuel, lighting, water, and general stores ...	325	480	300	325
III.—Clothing	83	80	100	100
IV.—Printing, stationery, and tickets... ...	151	200	150	175
V.—Charges for delivery and collection of goods, &c.	.....	.....	.....	.....
VI.—Miscellaneous expenses	43	50	30	50
VII.—Payments to other lines*	2,475	2,240	1,670	1,825
VIII.—Unclassified expenditure	3	.....	.....	25
Total ..	8,131	8,000	7,400	8,000

* Expenses at joint stations.

Abstract E.

General Charges.

Particulars.	Actuals in 1881-82.	Sanctioned estimate, 1882-83.	Regular estimate, 1882-83.	Budget estimate, 1883-84.
	Rs.	Rs.	Rs.	Rs.
I.—Salaries of management, Director's establishment—	730	1,900	.....	.....
(a) Manager's office	4,696	4,600	4,210	3,525
(b) Audit "	} 4,569	4,600	4,400	4,450
(c) Account "				
(d) Paymaster's "				
(e) Store Department	766	800	700	750
(f) Medical "	91	.....	300	300
(g) Miscellaneous*	777	1,000	900	950
II.—Police	.....	.....	.....	.....
III.—Advertising	67	100	10	50
IV.—Electric telegraph	1,510	1,900	1,650	1,600
V.—Clearing accounts with other lines ...	.....	.....	.....	.....
VI.—Unclassified expenditure	468	100	100	145
Total ...	13,674	15,000	12,270	11,770

* Such as "rents of buildings and lands."
"Contingencies, including furniture and fittings."
"Stationery."
"Medicines."

ABSTRACT F.

Steam-boat Service.

Nil.

ABSTRACT G.

Special and Miscellaneous Expenditure.

PARTICULARS.	Actuals in 1881-82.	Sanctioned estimate, 1882-83.	Regular estimate, 1882-83.	Budget estimate, 1883-84.
	Rs.	Rs.	Rs.	Rs.
I.—Law charges	110	200	50	100
II.—Compensation	.....	100	50	50
III.—Rates and taxes	96	100	100	100
VII.—Contribution to State Railway Provident Institution	69	100	100	50
Total ...	275	500	300	300

APPENDIX A.

Details of Unadjusted Accounts under the head "Earnings."

Particulars.	Balance at beginning of year.	Balance at close of year.	Difference. Increase.	Difference. Decrease.
	Rs.	Rs.	Rs.	Rs.
Actuals in 1881-82—				
Stations	535	239	.....	296
Foreign railways	.....	.....	.....	.....
Total ...	535	239	.....	296
Sanctioned estimate, 1882-83—				
Stations	.....	.....	.....	.....
Foreign railways	.....	.....	.....	.....
Total ...	.....	.....	.....	.....
Regular estimate, 1882-83—				
Stations	239	439	200	.....
Foreign railways	.....	.....	.....	.....
Total ...	239	439	200	.....
Budget estimate, 1883-84—				
Stations	439	439	.....	.....
Foreign railways	.....	.....	.....	.....
Total ...	439	439	.....	.....

APPENDIX B.

Details of Suspense Accounts under the head "Expenditure."

Particulars.	Balance at beginning of year.	Balance at close of year.	Difference. Increase.	Difference. Decrease.
	Rs.	Rs.	Rs.	Rs.
Actuals in 1881-82—				
Stores	.....	.....	.....	.....
Suspense other than deposits and fines	96	88	.....	8
Total ...	96	88	.....	8
Sanctioned estimate, 1882-83—				
Stores as per detailed statement accompanying ...	.....	.....	.....	.....
Suspense other than deposits and fines	.....	.....	.....	.....
Total ...	.....	.....	.....	...
Regular estimate, 1882-83—				
Stores	.....	.....	.....	.....
Suspense other than deposits and fines	88	88	.....	.....
Total ...	88	88	.....	.....
Budget estimate, 1883-84—				
Stores as per detailed statement accompanying ...	.....	.....	.....	.....
Suspense other than deposits and fines	88	88	.....	.....
Total ...	88	88	.....	.....

Note—In practice the various suspense accounts will be detailed.

Detailed statement of expenditure on stores for the year.

Nil.

No. 722*IA*.

Government of Bengal.

PUBLIC WORKS DEPARTMENT.

IRRIGATION.

Accounts.

Dated Calcutta, the 5th April 1883.

BUDGET ORDERS FOR 1883-84.

READ—

Resolution of the Government of India in the Public Works Department, No. 51*AI* of the 10th March 1883, being orders on the budget estimate of the Irrigation Branch, Bengal, for 1883-84.

REMARKS.—As in the case of the two preceding years, two budget estimates have now been prepared for the official year, 1883-84:—

(1) Irrigation and Navigation Productive Public Works.
(2) Irrigation and Navigation (including Agricultural) Works.

IRRIGATION AND NAVIGATION PRODUCTIVE PUBLIC WORKS.

2. The following statement shews the distribution between the three principal sub-heads 'Water-rates,' 'Navigation,' and 'Miscellaneous' of the sums included in the budget estimate of revenue:—

	Budget estimate, 1883-84.	Revised estimate, 1882-83.	Budget estimate, 1882-83.	Actuals, 1881-82.
ORISSA CANALS.	Rs.	Rs.	Rs.	Rs.
Water-rates	2,20,000	1,80,000	2,30,000	1,24,290
Navigation	84,000	84,000	84,000	83,206
Miscellaneous	16,000	16,000	16,000	15,653
Total Orissa Canals ...	3,20,000	2,80,000	3,30,000	2,23,149
MIDNAPORE CANAL.				
Water-rates	1,50,000	1,20,000	1,50,000	1,18,588
Navigation	1,12,000	1,30,000	1,30,000	1,20,706
Miscellaneous	13,000	12,000	12,000	10,780
Total Midnapore Canal ...	2,75,000	2,62,000	2,92,000	2,50,074
HIDGELLEE TIDAL CANAL.				
Navigation	55,000	50,000	60,000	45,848
Miscellaneous	1,500	1,500	1,500	1,446
Total Hidgellee Tidal Canal ...	56,500	51,500	61,500	47,294
SONE CANALS.				
Water-rates	4,30,000	5,00,000	4,00,000	6,03,930
Navigation	80,000	70,000	85,000	93,116
Miscellaneous	38,500	36,500	31,500	39,246
Total Sone Canals ...	5,48,500	6,06,500	5,16,500	7,36,292
GRAND TOTAL ...	12,00,000	12,00,000	12,00,000	12,56,809

3. The distribution by projects and departmental heads of the grants for expenditure on Productive Public Works chargeable to the Capital and Revenue Accounts is shewn below—

I.—CAPITAL ACCOUNT (IMPERIAL).

	Budget estimate, 1883-84.	Revised estimate, 1882-83.	Budget estimate, 1882-83.	Actuals, 1881-82.
ORISSA CANALS.	Rs.	Rs.	Rs.	Rs.
Works	5,00,000	5,00,000	4,64,000	2,72,364
Establishment	1,15,000	1,15,000	1,06,700	28,668
Tools and Plant	85,000	55,000	35,000	41,198
Suspense Accounts	.....	.....	.....	(—)6,596
Receipts on Capital Account	.....	.....	.....	(—)2,623
Total Orissa Canals ...	7,00,000	6,70,000	6,05,700	3,33,011
MIDNAPORE CANAL.				
Works	60,000	50,000	80,000	64,223
Establishment	13,800	11,500	18,400	19,923
Tools and Plant	1,26,200	1,63,500	2,00,000	38,569
Suspense Accounts	.....	.....	.....	(—)11,019
Receipts on Capital Account	.....	.....	.....	(—)306
Total Midnapore Canal ...	2,00,000	2,25,000	2,98,400	1,11,390
SONE CANALS.				
Works	5,00,000	3,30,000	3,30,000	4,44,744
Establishment	1,15,000	75,900	75,900	2,28,774
Tools and Plant	85,000	1,09,100	90,000	75,882
Suspense Accounts	.....	.....	.....	(—)7,752
Receipts on Capital Account	.....	(—)10,000	.....	(—)29,493
Total Sone Canals ...	7,00,000	5,05,000	4,95,900	7,12,155
TOTAL CAPITAL ACCOUNT ...	16,00,000	14,00,000	14,00,000	11,56,556

II.—REVENUE ACCOUNT (PROVINCIAL).

	Budget estimate, 1883-84.	Revised estimate, 1882-83.	Budget estimate, 1882-83.	Actuals, 1881-82.
ORISSA CANALS.	Rs.	Rs.	Rs.	Rs.
Repairs and maintenance	2,00,000	2,15,000	2,15,000	2,19,683
Establishment { Engineering ...	46,000	49,450	49,450	50,108
Establishment { Revenue	48,000	40,550	40,550	45,107
Tools and Plant	10,000	13,000	13,000	13,348
Refunds of revenue	.....	.....	.....	414
Total Orissa Canals ...	3,04,000	3,18,000	3,18,000	3,28,660
MIDNAPORE CANAL.				
Extensions and improvements ...	.....	.....	.....	1,773
Repairs and maintenance	1,42,000	1,49,000	1,55,000	1,33,341
Establishment { Engineering ...	32,660	34,270	35,650	31,022
Establishment { Revenue	35,340	24,730	24,350	25,890
Tools and Plant	10,000	12,000	5,000	36,448
Total Midnapore Canal ...	2,20,000	2,20,000	2,20,000	2,28,474
HIDGELLEE TIDAL CANAL.				
Extensions and improvements ...	.....	.....	.....	1,147
Repairs and maintenance	28,000	32,000	20,000	18,331
Establishment { Engineering ...	6,440	7,360	4,600	4,497
Establishment { Revenue	3,560	2,640	4,400	2,869
Tools and Plant	.....	.....	1,000	1,834
Total Hidgellee Tidal Canal ...	38,000	42,000	30,000	28,678
SONE CANALS.				
Repairs and maintenance	3,00,000	3,11,000	3,22,000	2,60,849
Establishment { Engineering ...	69,000	71,530	74,060	63,943
Establishment { Revenue	1,22,000	90,470	87,940	1,27,961
Tools and Plant	31,000	19,000	8,000	3,198
Refunds of revenue	.....	.....	.....	1,371
Total Sone Canals ...	5,22,000	4,92,000	4,92,000	4,57,322
Total Revenue Account ...	10,84,000	10,72,000	10,60,000	10,43,134

IRRIGATION AND NAVIGATION (INCLUDING AGRICULTURAL) WORKS.

4. The estimate of receipts for 1883-84 compared with the revised and budget estimates for 1882-83 and the actuals of 1881-82 is shewn below—

	Budget estimate, 1883-84.	Revised estimate, 1882-83.	Budget estimate, 1882-83.	Actuals, 1881-82.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Agricultural Works	10,000	10,000	15,000	13,273
PROVINCIAL.				
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.				
Sarun Canals	20,000	10,000	23,000	4,317
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.				
Circular and Eastern Canals	5,50,000	4,80,000	4,12,000	4,82,466
Nuddea Rivers	2,10,000	2,10,000	2,55,000	2,11,219
Eden Canal	.....	.....	.....	1,147
Tuccavee embankments under contract ...	1,500	1,500	.....	300
Total Provincial ...	7,81,500	7,01,500	6,90,000	6,99,449
Total Receipts ...	7,91,500	7,11,500	7,05,000	7,12,722

5. The Imperial grant for expenditure on Agricultural Works during the year 1883-84, as provisionally sanctioned by the Government of India, amounted to Rs. 7,75,000, which has been distributed in the budget estimate finally passed by that Government, as shewn below—

	Rs.
I.—Works	2,60,000
II.—Repairs	3,50,000
III.—Establishment	1,40,000
IV.—Tools and Plant	25,000
Total ..	7,75,000

From the provision of Rs. 2,60,000 for "Works," Rs. 80,000 is allotted to the Orissa Circle, and Rs. 1,50,000 to the South-Western Circle, leaving an unappropriated balance of Rs. 80,000 at the disposal of this Government for allotment to Civil Officers, and for works that may hereafter be sanctioned. The Superintending Engineers of the Orissa and South-Western Circles should submit for sanction detailed statements shewing the distribution of the allotments now made.

The provision for "Repairs" is distributed as follows :—

	Rs.
Repairs and maintenance of the Orissa embankments	1,35,000
Repairs and maintenance of the Government embankments in the South-Western Circle ..	2,00,000
Repairs and maintenance of the Government embankments in the Eastern Circle	5,000
Reserve retained at the disposal of Government ..	10,000
Total ..	3,50,000

The charge for establishment will be adjusted by the Examiner of Public Works Accounts at the rate of 23 per cent. on the outlay on works and repairs, debiting the amount against the above provision of Rs. 1,40,000.

Appropriations from the grant of Rs. 25,000 for Tools and Plant will be sanctioned, as may be required by the Superintending Engineers.

6. The following statement shews the distribution of the grant from Provincial funds for Irrigation and Navigation Works for the year 1883-84,

compared with the revised and budget estimates of 1882-83 and the actual outlay of 1881-82 :—

	Budget estimate, 1883-84.	Revised estimate, 1882-83.	Budget estimate, 1882-83.	Actuals, 1881-82.
CAPITAL ACCOUNT.	Rs.	Rs.	Rs.	Rs.
Sarun Canal Project.				
Works	.....	38,000	38,000	28,784
Establishment	.....	8,740	8,740	25,058
Tools and Plant	.....	3,260	3,260	.....
Suspense Accounts	.....	.....	.....	(—)10,075
Receipts on Capital Account	.....	.....	.....	(—)232
Total Sarun Canal Project ...	.....	50,000	50,000	43,535
Eden Canal Project (transferred from this head)	.....	.....	50,000	(—)2,81,851
Orissa Coast Canal.				
Works	6,00,000	7,60,000	7,60,000	5,21,671
Establishment	1,38,000	1,74,800	1,74,800	91,821
Tools and Plant	10,000	15,200	15,200	63,438
Suspense Accounts	.....	.....	.....	1,45,163
Receipts on Capital Account	.....	.....	.....	(—)7
Total Orissa Coast Canal ...	7,48,000	9,50,000	9,50,000	8,22,086
Total Capital Account ...	7,48,000	10,00,000	10,50,000	5,83,770
REVENUE ACCOUNT.				
Sarun Canal Project.				
Maintenance and Repairs	27,000	30,500	30,500	38,242
Establishment { Engineering ...	6,210	7,015	7,015	8,793
Establishment { Revenue	790	.....	.....	.....
Tools and Plant	1,000	2,485	2,485	(—)2,795
Total Sarun Canal Project ...	35,000	40,000	40,000	44,240
Total Revenue Account ...	35,000	40,000	40,000	44,240
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.				
Works.				
Orissa Tidal Creeks	25,000	30,000	30,000	44,160
Circular and Eastern Canals	2,00,000	6,20,000	6,90,000	7,27,207
Nuddea Rivers	.....	.....	.....	10,339
Eden Canal	20,000	78,000	.....	4,26,739
Sarun tuccavee embankments ...	.....	.....	.....	2,497
Minor works	.....	.....	.....	2,999
Total ...	2,45,000	7,28,000	7,20,000	12,13,941
MAINTENANCE AND REPAIRS.				
Circular and Eastern Canals	1,15,000	1,10,000	1,20,000	1,11,450
Nuddea Rivers	70,000	64,000	70,000	74,863
Eden Canal	10,000	10,000	.....	.....
Midnapore tuccavee embankments under contract	35,000	50,000	50,000	40,967
Sarun tuccavee embankments under contract	20,000	24,000	.....	836
Total ...	2,50,000	2,58,000	2,40,000	2,28,116
Establishment	1,71,200	3,01,540	2,92,800	3,27,431
Tools and Plant	1 50,800	72,460	2,69,200	2,28,037
Suspense Accounts	.....	.....	.....	(—)6,504
Total ...	8,17,000	13,60,000	15,22,000	19,91,021
Total Provincial ...	16,00,000	24,00,000	26,12,000	26,19,031

7. The following is an abstract of the foregoing statements of receipts and charges, Imperial and Provincial, under the several heads of account :—

	Budget estimate, 1883-84.	Revised estimate, 1882-83.	Budget estimate, 1882-83.	Actuals, 1881-82.
RECEIPTS.	Rs.	Rs.	Rs.	Rs.
Imperial.				
Agricultural Works	10,000	10,000	15,000	13,273
Provincial.				
Productive Public Works	12,00,000	12,00,000	12,00,000	12,56,809
Works for which Capital and Revenue Accounts are kept.	20,000	10,000	23,000	4,317
Works for which no such accounts are kept.	7,61,500	6,91,500	6,67,000	6,95,132
Total Provincial ...	19,81,500	19,01,500	18,90,000	19,56,258
Total Receipts ...	19,91,500	19,11,500	19,05,000	19 69,531
CHARGES.				
Imperial.				
Productive Public Works Capital Account	16,00,000	14,00,000	14,00,000	11,56,556
Agricultural Works for which neither Capital nor Revenue Accounts are kept.	7,75,000	8,50,000	8,50,000	7,76,566
Total Imperial ...	23,75,000	22,50,000	22,50,000	19,33,122
Provincial.				
Productive Public Works Revenue Account.	10,84,000	10,72,000	10,60,000	10,43,134
Works for which Capital and Revenue Accounts are kept—				
(A) Capital	7,48,000	10,00,000	10,50,000	5,83,770
(B) Revenue	35,000	40,000	40,000	44,240
Works for which neither Capital nor Revenue Accounts are kept.	8,17,000	13,60,000	15,22,000	19,91,021
Total Provincial ...	26,84,000	34,72,000	36,72,000	36,62,165
Total charges ...	50,59,000	57,22,000	59,22,000	55,95,287

8. From the above it will be observed that the revised estimate of expenditure from Provincial funds for the year 1882-83 has been prepared for Rs. 57,22,000 against Rs. 59,22,000, the amount of the budget estimate. The difference of Rs. 2,00,000 has been surrendered by this department.

9. For the improvement of Government or temporarily-settled estates a separate allotment for the year 1883-84 has not been sanctioned; but appropriations from the reserved balance of the Imperial Agricultural grant will be made as applications are received from the Board of Revenue.

10. The attention of the Superintending Engineers concerned is drawn to paragraph 20 of the orders of the Government of India referred to in the preamble, and they should be particularly careful not to allow expenditure being incurred without due sanction and appropriation of funds.

ORDER.—Ordered that a copy of this Resolution, together with (30) thirty copies of the final issue of the budget estimates, be forwarded to the Government of India, Public Works Department, for information.

Ordered also that copies of this Resolution and of the Resolution of the Government of India, together with the final issue of the budget estimates, be forwarded to the Financial Department of this Government, the Accountant-General of Bengal, and the Board of Revenue, for information; also to the Superintending Engineers of the Orissa, South-Western, and Sone Circles, and the Examiner of Public Works Accounts, Bengal, for information and guidance.

By order of the Lieutenant-Governor of Bengal,

H. C. LEVINGE,

Secretary to the Government of Bengal,

P. W. Dept.

I R S.—Reg. No. 16735C—112—6-4-83.

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IRRIGATION AND NAVIGATION PRODUCTIVE PUBLIC WORKS.

BENGAL PROVINCE.

PUBLIC WORKS DEPARTMENT.

BUDGET ESTIMATE

OF

IRRIGATION AND NAVIGATION PRODUCTIVE PUBLIC WORKS

IN

BENGAL PROVINCE

FOR THE YEAR

1883-84.

FORT WILLIAM,
The 13th January 1883.

H. C. LEVINGE,
Secretary to the Govt. of Bengal, P. W. Dept.

W. LeB.—Reg. No. 219J—112—11-4-83.

BUDGET ESTIMATE OF THE REVENUE FROM IRRIGATION AND NAVIGATION PRODUCTIVE PUBLIC WORKS IN BENGAL FOR THE YEAR FROM 1ST APRIL 1883 TO 31ST MARCH 1884.

	Budget estimate, 1883-84.	Revised estimate, 1882-83.	Budget estimate, 1882-83.	Actual realizations, 1881-82.
	Rs.	Rs.	Rs.	Rs.
XXVIII.—IRRIGATION AND NAVIGATION.				
DIRECT RECEIPTS TO BE INCLUDED AS IRRIGATION AND NAVIGATION REVENUE IN THE FINANCE ACCOUNTS OF THE PUBLIC WORKS DEPARTMENT.				
Orissa Canals	3,20,000	2,80,000 (b)	3,30,000	2,23,149 (a)
Midnapore Canal	2,75,000	2,62,000	2,92,000	2,50,074
Hidgellee Tidal Canal	56,500	51,500	61,500	47,294
Sone Canals	5,48,500	6,06,500	5,16,500	7,36,292
Total ..	12,00,000	12,00,000 (b)	12,00,000	12,56,809 (a)

MEMORANDUM OF THE AMOUNT TO BE CREDITED TO EACH CANAL ON ACCOUNT OF SHARE OF ENHANCED LAND REVENUE DUE TO OR DEPENDENT ON THE WORKS.

Nil	....	....	....	....
Total ..	....	....	....	....

(a) Inclusive of Rs. 1,71 received in England on account of the lease-hold property in London.
(b) xcludes Rs. 14,00 ditto ditto ditto.

ABSTRACT BUDGET ESTIMATE OF THE CHARGES FOR IRRIGATION AND NAVIGATION PRODUCTIVE PUBLIC WORKS IN BENGAL FOR THE YEAR FROM 1ST APRIL 1883 TO 31ST MARCH 1884.

	Reference to detailed estimate.	Budget estimate, 1883-84.	Revised estimate, 1882-83.	Budget estimate, 1882-83.	Actual outlay, 1881-82.
54.—PRODUCTIVE PUBLIC WORKS.		Rs.	Rs.	Rs.	Rs.
CAPITAL ACCOUNT.					
I. Works ... In progress ... 10,60,000 / Not commenced ...	.....	10,60,000	8,80,000	8,74,000	7,81,331
II. Establishment	.....	2,43,800	2,02,400	2,01,000	2,77,365
III. Tools and Plant	.....	2,96,200	3,27,600	3,25,000	1,55,649
IV. Suspense Accounts	.....	.....	.....	.....	—25,367
V. Receipts on Capital Account ...	.....	.....	—10,000	.....	—32,422
Total Productive Public Works, Capital Account	.....	16,00,000	14,00,000	14,00,000	11,56,556
39.—IRRIGATION AND NAVIGATION.					
REVENUE ACCOUNT.					
Working Expenses and Maintenance.					
I. Extensions and Improvements ...	.....	.....	.....	.....	2,920
II. Maintenance and Repairs ...	.....	6,70,000	7,07,000	7,12,000	*6,32,204
III. Establishment	.....	3,63,000	3,21,000	3,21,000	3,51,397
IV. Tools and Plant	.....	51,000	44,000	27,000	54,828
V. Refunds of Revenue, &c.	.....	.....	.....	.....	1,785
Total Working Expenses and Maintenance ...	.....	10,84,000	10,72,000	10,60,000	*10,43,134
GRAND TOTAL, IRRIGATION WORKS.					
Works	.....	10,60,000	8,80,000	8,74,000	7,84,251
Repairs...	.....	6,70,000	7,07,000	7,12,000	6,32,204
Establishment	.....	6,06,800	5,23,400	5,22,000	6,28,762
Tools and Plant	.....	3,47,200	3,71,600	3,52,000	2,10,477
Suspense Accounts	.....	.....	.....	.....	—25,367
Receipts on Capital Account	.....	.....	—10,000	.....	—32,422
Refunds of Revenue, &c.	.....	.....	.....	.....	1,785
GRAND TOTAL ...	.....	26,84,000	24,72,000	24,60,000	†21,99,690

* Inclusive of the charge in England of Rs. 1,930 on account of the lease-hold property.
† Exclusive of the expenditure of Rs. 32,969 from contributions for village channels.

PART I.

BUDGET ESTIMATE OF EXPENDITURE ON IRRIGATION AND NAVIGATION PRODUCTIVE PUBLIC WORKS IN BENGAL FOR THE YEAR 1883-84, ARRANGED BY PROJECTS AND OBJECTS OF WORK.

	Amount of estimate.	Actual outlay to end of 1881-82.	Probable outlay during 1882-83 (revised estimate).	Budget estimate, 1882-83.	Budget estimate, 1883-84.	REMARKS AND REFERENCES.
54.—PRODUCTIVE PUBLIC WORKS.	Rs.	Rs.	Rs.	Rs.	Rs.	
CAPITAL ACCOUNT.						
Works in Progress.						
Orissa Canals... ...	(a)2,13,86,504	1,95,59,532	6,70,000	6,05,700	7,00,000	(a) Revised estimates provisionally sanctioned by the Government of India in letter No. 5*I*, date 5th January 1883, for Rs. 2,10,00,096 and the estimated cost of the Gobri Canal Rs. 3,86,408 —*vide* Secretary of State's despatch No. 63, dated 30th November 1881, received with the Government of India's No. 472*I* of the 31st December 1881. (b) Revised estimate sanctioned by the Secretary of State—*vide* letter from the Government of India, No. 287*I*, dated 7th August 1882.
Midnapore Canal ...	(b) 82,49,000	78,32,317	2,25,000	2,98,400	2,00,000	
Hidgellee Tidal Canal ...	17,72,699	17,72,699	.....	.....	.....	
Sone Canals	2,73,63,503	2,32,93,432	5,05,000	4,95,900	7,00,000	
Total Productive Public Works, Capital Account	5,87,71,706	5,24,57,980	14,00,000	14,00,000	16,00,000	
39.—IRRIGATION AND NAVIGATION.						
REVENUE ACCOUNT.						
Working Expenses and Maintenance.						
Orissa Canals... ...	.....	27,83,947	3,18,000	3,18,000	3,04,000	
Midnapore Canal ...	.....	17,57,699	2,20,000	2,20,000	2,20,000	
Hidgellee Tidal Canal ...	.....	3,32,547	(c) 42,000	30,000	38,000	(c) The additional sum of Rs. 12,000 is required to meet the cost of silt clearance, and has been provided by transfer from the Provincial Grant under Works for which no Capital or Revenue accounts are kept.
Sone Canals	.....	22,25,125	4,92,000	4,92,000	5,22,000	
Total Working Expenses and Maintenance ...	.....	70,99,318	10,72,000	10,60,000	10,84,000	
Grand Total, Irrigation Works	.....	5,95,57,298	24,72,000	24,60,000	26,84,000	

PART I—continued.

ABSTRACT OF CHARGES TO BE INCURRED FROM IMPERIAL FUNDS AND CONTRIBUTIONS.

	Budget Estimate, 1883-84.										Revised estimate, 1882-83.	Budget estimate, 1882-83.	Actual outlay, 1881-82.
	Works.												
	In progress.	Not commenced.	Total.	Repairs.	Establishment.	Tools and plant	Suspense.	Receipts on capital account.	Refunds of revenue.	Total.			
PRODUCTIVE PUBLIC WORKS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CAPITAL ACCOUNT.													
In India	10,60,000	...	10,60,000	.....	2,43,800	2,66,200	..	...	...	15,70,000	13,21,800	14,00,000	11,56,556
„ England	.....	...	.....	.....	.....	30,000	...	...	...	30,000	78,200	.....	.....
Total ...	10,60,000	...	10,60,000	.....	2,43,800	2,96,200	...	...	...	16,00,000	14,00,000	14,00,000	11,56,556
REVENUE ACCOUNT.													
WORKING EXPENSES AND MAINTENANCE.													
In India	.....	...	.....	6,70,000	3,63,000	51,000	...	...	...	10,84,000	10,72,000	10,60,000	10,41,204
„ England	.....	...	.....	.....	.....	.....	...	...	...	.....	.....	.....	1,930
Total ...	.....	...	.....	6,70,000	3,63,000	51,000	...	...	...	10,84,000	10,72,000	10,60,000	10,43,134
FROM CONTRIBUTIONS.													
In India	.....	...	.....	.....	.....	.....	...	...	...	.....	.....	.....	(a) 32,969
„ England	.....	...	.....	.....	.....	.....	...	...	...	.....	.....	.....	.....
Total ...	.....	...	.....	.....	.....	.....	...	...	...	.....	.....	.....	32,969
GRAND TOTAL ...	10,60,000	...	10,60,000	6,70,000	6,06,800	3,47,200	...	...	...	26,84,000	24,72,000	24,60,000	22,32,659

(a) The expenditure was incurred on village channels for irrigation from the Sone Canals.

PART I—concluded.

BUDGET ESTIMATE OF EXPENDITURE IN ENGLAND ON IRRIGATION AND NAVIGATION PRODUCTIVE PUBLIC WORKS IN BENGAL FOR THE YEAR 1883-84, ARRANGED BY PROJECTS AND OBJECTS OF WORK.

	Budget Estimate, 1883-84.				Revised estimate, 1882-83.	Budget estimate, 1882-83.	Actual outlay, 1881-82.
	Works.	Tools and Plant.	Suspense.	Total.			
PRODUCTIVE PUBLIC WORKS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Capital Account.							
Midnapore Canal ...	.....	.....	.....	.....	61,800	.....	.....
Sone Canals ...	.....	30,000	.....	30,000	16,400	.....	.....
Total ...	.....	30,000	.....	30,000	78,200	.....	.....
Revenue Account.							
Orissa Canals ...	.....	.....	.....	.....	.....	.....	1,930
Total ...	.....	.....	.....	.....	.....	.....	1,930
Grand Total ...	.....	30,000	.....	30,000	78,200	.....	1,930

PART VII.

ABSTRACT OF THE PROBABLE INCREASE OR DECREASE IN THE SUSPENSE ACCOUNTS OF IRRIGATION AND NAVIGATION PRODUCTIVE PUBLIC WORKS IN BENGAL FOR THE YEAR 1883-84.

	Estimate, 1882-83.	Estimate, 1883-84.

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APPENDIX A.

ACTUAL AND ESTIMATED CAPITAL ACCOUNT OF IRRIGATION AND NAVIGATION PRODUCTIVE PUBLIC WORKS IN BENGAL TO END OF THE YEAR 1883-84.

	Direct charges.			Indirect charges.					Grand Total.
	Capital Productive Public Works.	Ordinary Public Works.	Total.	Capitalization of abatement of land revenue.	Exchange on payments in England.	Leave and pension allowances.	Interest.	Total.	
Orissa Canals.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Old outlay ...	...	...	.....	...	...	.....	.....	.....	.....
Outlay aganist current sanctions ...	1,95,59,532	...	1,95,59,532	32,185	2,94,089	4,15,720	84,88,480	92,30,474	2,87,90,006
Total actual outlay to end of 1881-82 ...	1,95,59,532	..	1,95,59,532	32,185	2,94,089	4,15,720	84,88,480	92,30,474	2,87,90,006
Probable outlay during 1882-83 ...	6,70,000	...	6,70,000	...	...	18,400	7,95,781	8,14,181	14,84,181
Proposed outlay during 1883-84 ...	7,00,000	..	7,00,000	...	...	18,400	8,23,181	8,41,581	15,41,581
Total ...	2,09,29,532	...	2,09,29,532	32,185	2,94,089	4,52,520	1,01,07,442	1,08,86,236	3,18,15,768
Midnapore Canal.									
Old outlay ...	.....	...	.....	...	...	.....	.....	.....	.....
Outlay against current sanctions ...	78,32,317	...	78,32,317	...	67,768	1,82,112	34,49,056	36,98,936	1,15,31,253
Total actual outlay to end of 1881-82 ...	78,32,317	...	78,32,317	...	67,768	1,82,112	34,49,056	36,98,936	1,15,31,253
Probable outlay during 1882-83 ...	2,25,000	...	2,25,000	...	...	1,840	3,17,792	3,19,632	5,44,632
Proposed outlay during 1883-84 ...	2,00,000	...	2,00,000	...	...	2,208	3,26,292	3,28,500	5,28,500
Total ...	82,57,317	...	82,57,317	...	67,768	1,86,160	40,93,140	43,47,068	1,26,04,385
Hidgellee Tidal Canal.									
Old outlay ...	17,72,699	...	17,72,699	11,206	20,571	33,597	2,44,706	3,10,140	20,82,839
Outlay against current sanctions ...	.....	...	.....	...	...	.....	.....	.....	.....
Total actual outlay to end of 1881-82 ...	17,72,699	...	17,72,699	11,206	20,571	33,597	2,44,706	3,10,140	20,82,839
Probable outlay during 1882-83 ...	.....	...	.....	...	...	.....	.....	.....	.....
Proposed outlay during 1883-84 ...	.....	...	.....	...	...	.....	.....	.....	.....
Total ...	17,72,699	...	17,72,699	11,206	20,571	33,597	2,44,706	3,10,140	20,82,839

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APPENDIX A—concluded.

ACTUAL AND ESTIMATED CAPITAL ACCOUNT OF IRRIGATION AND NAVIGATION PRODUCTIVE PUBLIC WORKS IN BENGAL TO END OF THE YEAR 1883-84.

	Direct charges.			Indirect charges.					Grand Total.
	Capital Productive Public Works.	Ordinary Public Works.	Total.	Capitalization of abatement of land revenue.	Exchange on payments in England.	Leave and pension allowances.	Interest.	Total.	
Sone Canals.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Old outlay ...	....	..	....	..	..	....	....	....	....
Outlay against current sanctions ...	2,32,93,432	..	2,32,93,432	35,323	74,503	8,19,925	73,68,720	82,98,471	3,15,91,903
Total actual outlay to end of 1881-82 ...	2,32,93,432	..	2,32,93,432	35,323	74,503	8,19,925	73,68,720	82,98,471	3,15,91,903
Probable outlay during 1882 83 ...	5,05,000	..	5,05,000	..	..	12,144	9,41,837	9,53,981	14,58,981
Proposed outlay during 1883-84	7,00,000	..	7,00,000	...	..	18 400	9,65,937	9,84,337	16,84,337
Total ..	2,44,98,432	..	2,44,98,432	35,323	74,503	8,50,469	92,76,494	1,02,36,789	3,47,35,221

236 *APPENDIX B.*

ACTUAL AND ESTIMATED REVENUE ACCOUNT OF IRRIGATION AND NAVIGATION PRODUCTIVE PUBLIC WORKS IN BENGAL TO END OF 1883-84.

	Probable receipts, 1883-84.			Probable expenditure during 1883-84.	Balance, surplus or deficit, 1883-84.	Probable net surplus or deficit, 1882-83.	Actual net surplus or deficit to end of 1881-82.	Probable net surplus or deficit to end of 1883-84.
	Direct receipts.	Share of land revenue.	Total.					
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Orissa Canals	3,20,000	.....	3,20,000	3,04,000	16,000	—26,000	—14,53,227	—14,63,227
Midnapore Canal ...	2,75,000	.....	2,75,000	2,20,000	55,000	42,000	—2,06,643	—1,09,643
Hidgellee Tidal Canal ...	56,500	.....	56,500	38,000	18,500	9,500	1,22,217	1,50,217
Sone Canals	5,48,500	.....	5,48,500	5,22,000	26,500	1,14,500	43,552	1,84,552
Total ...	12,00,000	.....	12,00,000	10,84,000	1,16,000	1,40,000	—14,94,101	—12,38,101

APPENDIX C. 237

ACTUAL AND ESTIMATED INTEREST ACCOUNT OF IRRIGATION AND NAVIGATION PRODUCTIVE PUBLIC WORKS IN BENGAL TO END OF 1883-84

	Actual charges for interest to end of 1881-82.	Probable charges for interest for 1882-83.	Probable charges for interest for 1883-84.	Total to end of 1883-84.	Net surplus or deficit from Appendix B.	Balance of interest charges remaining unpaid to end of 1883-84.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Orissa Canals	84,88,480	7,95,781	8,23,181	1,01,07,442	—14,63,227	1,15,70,669
Midnapore Canal	34,49,056	3,17,792	3,26,292	40,93,140	—1,09,643	42,02,783
Hidgellee Tidal Canal ...	9,16,710	70,908	70,908	10,58,526	1,50,217	9,08,309
Sone Canals	73,68,720	9,41,837	9,65,937	92,76,494	1,84,552	90,91,942
Total ...	2,02,22,966	21,26,318	21,86,318	2,45,35,602	—12,38,101	2,57,73,703

Receipts. ESTIMATED ACCOUNT OF RECEIPTS AND CHARGES OF THE

Accounts.	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.
	Rs.	Rs.
To Balance	28,000	29,310
To Civil Department—		
Cheques of Public Works Department Officers	43,64,000	49,28,200
Items Adjustable by Civil Department—		
Subscriptions to Service Funds	12,000	12,500
" to General Family Pension Fund	.....	75
" to Hindu Family Annuity Fund	400	390
Gain by exchange	500	2,200
Transfers, Miscellaneous	1,000	1,000
Items Adjustable by Public Works Department—		
Payments for land for Irrigation Works	20,000	25,000
Transfers, Miscellaneous	12,000	12,000
To Central Adjusting Account	3,000	3,000
To Arrear Adjustment Account	.....	200
To Telegraph Department	1,000	1,500
To Transfers of the Public Works Department	20,10,000	24,50,000
To London Account—		
Stores	.....	8,400
To Imperial Fund Receipts—		
Direct Revenue from Irrigation and Navigation Works	10,000	10,000
To Provincial Fund Receipts—		
Direct Revenue from Productive Public Works	12,00,000	12,00,000
" " from Irrigation and Navigation Works	7,81,500	7,01,500
To Suspense Accounts (not affecting the budget grants)—		
Deposits	60,000	90,000
Tuccavee Advances	80,000	50,000
Total ...	85,83,400	95,25,275

DIX D. 237

IRRIGATION BRANCH FOR THE YEARS 1882-83 AND 1883-84. **Charges**

Accounts.	Budget Estimate, 1883-84.	Revised Estimate, 1882-83
	Rs.	Rs.
By Civil Department—		
Payments into Treasuries by Officers of Public Works Department ...	20,35,000	20,40,675
Items Adjustable by Civil Department—		
Transfers, Miscellaneous	90,000	60,000
Items Adjustable by Public Works Department—		
Contributions in aid of Public Works	8,000	9,000
Water-rate collections	25,000	23,000
Miscellaneous Receipts of Public Works Department realized in Civil Department	12,000	12,000
Transfers, Miscellaneous	300	500
By Central Adjusting Account	100	100
By Arrear Adjustment Account	.....	.....
By Telegraph Department	.....	.....
By Transfers of the Public Works Department	13,00,000	15,00,000
By Imperial Fund Expenditure—		
Net Charge for Productive Public Works, Capital Account ...	(a) 15,34,000	14,00,000
" " for Irrigation and Navigation Works	7,75,000	8,50,000
By Provincial Fund Expenditure—		
Net charge for Productive Public Works, Revenue Account ...	10,84,000	10,72,000
" " for Irrigation and Navigation Works	16,00,000	24,00,000
By Suspense Accounts (not affecting the budget grants)—		
Deposits	70,000	1,00,000
Tuccavee Advances	20,000	30,000
By Balance	30,000	28,000
Total ...	85,83,400	95,25,275

(a) Less Rs. 60,000 estimated amount of expenditure in England.

D. H. TRAIL, *Lieut.-Col.*, R.E.,

Examiner, Public Works Accounts, Bengal.

MEMORANDUM OF WATER-RATES IN FORCE IN CANALS OF THE BENGAL PROVINCE.

Class.	Nature of crops.	Per Acre Irrigated. Flow.	Per Acre Irrigated. Lift.	Per
	ORISSA CANALS.	Rs. A. P.	Rs. A. P.	
First rice ..	For the whole irrigable and rice cultivated area of any village if applied for up to expiration of sanctioned rates	1 8 0	1 0 0	Acre.
	For any fractional area of any village or for other term	3 0 0	2 0 0	"
Second rice..	For dry weather or rubbee crops for dalwa rice ..	1 8 0	1 0 0	"
	For cotton, tobacco, huldi, ginger, wheat, vegetables, indigo, and all garden produce ..	2 0 0	1 8 0	"
	For linseed, oil-seed, dâl, and all pulses ..	1 0 0	0 10 0	"
Third rice ..	For surgarcane	6 0 0	4 0 0	"
Fourth rice	For filling tanks	1 0 0	...	10,000 c. ft.

The above rates, which were fixed up to the end of November 1882, have been ordered to be confirmed for another term of five years, viz, until the end of November 1887.

	MIDNAPORE CANAL.			
I	Sugarcane	6 0 0	4 0 0	Acre.
II	Rice, if leased for one year	2 8 0	1 10 0	"
III	Ditto for five years	1 8 0	1 0 0	"
IV	Cotton, tobacco, huldi, ginger, wheat, vegetables, and all garden produce	2 0 0	1 6 0	"
V	Linseed, oil-seed, dâl, and all pulses ..	1 0 0	0 10 0	"

Revised rules under Act III (B.C.) of 1876 for the Orissa and Midnapore Canals are under preparation.

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APPENDIX E—continued.

SONE CANALS.

On and after the 25th June 1881 the following rates are charged on crop-leases for water supplied between the 25th June of the year and 1st April of the following year:—

Annual Leases.

Class.	Nature of crop.	Flow Irrigation per			Lift Irrigation per		
		Cottah.	Bigah.	Acre.	Cottah.	Bigah.	Acre.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
	Rice	0 1 6	1 14 0	3 0 0	0 1 0	1 4 0	2 0 0
	Bhadoi, except rice ...	0 1 3	1 9 0	2 8 0	0 0 10	1 0 8	1 10 8
	Rubbee	0 1 3	1 9 0	2 8 0	0 0 10	1 0 8	1 10 8
	Sugarcane	0 2 6	3 2 0	5 0 0	0 1 8	2 1 4	3 5 4

Note.—If water is taken for sugarcane in the hot months in addition, the total charge will be as follows:—

	Rs. A. P.
Under annual leases, per acre	5 0 0
During hot months „	4 0 0
Total per acre ...	9 0 0

On and after the 1st April 1881 the following rates are charged for water supplied to crops between the 1st April and 25th June of each year:—

Special for hot months.

Class.	Nature of crop.	Flow Irrigation per			Lift Irrigation per		
		Cottah.	Bigah.	Acre.	Cottah.	Bigah	Acre.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
	For all crops	0 2 0	2 8 0	4 0 0	1 0 4	1 10 8	2 10 8

The following rates are charged for water supplied to different crops between the 25th June and 1st April of each ye a on five-year leases:—

Five-year Leases.

Class.	Nature of crop.	Irrigation per		
		Cottah.	Bigah	Acre.
		Rs. A. P.	Rs. A. P.	Rs. A. P.
	For all crops	0 1 0	1 4 0	2 0 0

Note.—If water is taken for sugarcane in the hot months in addition, the total charge will be as follows:—

	Rs. A. P.
Under five-year leases, per acre	2 0 0
During hot months „	4 0 0
Total per acre ...	6 0 0

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APPENDIX E—continued.

SCHEDULE OF RATES OF TOLLS CHARGEABLE ON THE CANALS.

ORISSA CANALS.

REVISED SCHEDULE OF CANAL TOLLS.

KENDRAPARA CANAL.

Description of Charges.	Entering from the West.												Entering from the East.											
	Juggutpore head lock.			Kandupatna.			Bosepore.			Marsaghai new lock.			Jumboo outfall lock.			Marsaghai old lock.			Bosepore.			Kendupatna.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Loaded boats per 100 *maunds* during the months of July, August, September, and October	0	8	0	0	8	0	0	8	0	0	8	0	0	8	0	0	8	0	0	8	0	0	8	0
Loaded boats per 100 *maunds* during the other months of the year	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0
Empty boats during the months of July, August, September, and October. Per 100 maunds	0	4	0	0	4	0	0	4	0	0	4	0	0	4	0	0	4	0	0	4	0	0	4	0
Empty boats during the other months of the year. Per 100 maunds	0	8	0	0	8	0	0	8	0	0	8	0	0	8	0	0	8	0	0	8	0	0	8	0
Bamboos in rafts. Per 100 bamboos	0	0	6	0	0	6	0	0	6	0	0	6	0	0	6	0	0	6	0	0	6	0	0	6
Gyles or poles less than six inches in diameter at the thickest part, whether in raft or slung from boats. Each	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1
Barahatties or logs from 15 to 18 feet in length and from 6 inches to one foot in diameter at the thickest part, whether in rafts or slung from boats. Each ...	0	0	9	0	0	9	0	0	9	0	0	9	0	0	9	0	0	9	0	0	9	0	0	9
Moondees or logs from 8 to 10 feet in length and from one foot and upwards in diameter, whether in rafts or slung from boats. Each	0	2	0	0	2	0	0	2	0	0	2	0	0	2	0	0	2	0	0	2	0	0	2	0
Sonteas or logs over 20 feet in length and one foot in diameter, whether in rafts or slung from boats. Each	0	10	0	0	10	0	0	10	0	0	10	0	0	10	0	0	10	0	0	10	0	0	10	0
Sleepers in rafts or slung from boats. Each ...	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0

Boats carrying timber on their decks will be charged according to the measurement of the boat as for other cargo.
Boats carrying timber slung from their sides will be charged according to the measurement of the boat as for other cargo, and in addition will be charged for each timber so carried.

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APPENDIX E—continued.

SCHEDULE OF RATES OF TOLLS CHARGEABLE ON THE CANALS—*continued.*

GOBRI CANAL.

Description of Charges.	Entering from the West.			Entering from the East.		
	Jagatpore head lock.	Kendupatna.	Chakra.	Ganduckia out-fall lock.	Chakra.	Kendupatna.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Loaded boats per 100 *maunds* during the months of July, August, September, and October ...	0 8 0	0 8 0	0 10 0	0 8 0	0 10 0	0 8 0
Loaded boats per 100 *maunds* during the other months of the year	1 0 0	1 0 0	1 4 0	1 0 0	1 4 0	1 0 0
Empty boats during the months of July, August, September, and October Per 100 maunds	0 4 0	0 4 0	0 5 0	0 4 0	0 5 0	0 4 0
Empty boats during the other months of the year Per 100 maunds	0 8 0	0 8 0	0 10 0	0 8 0	0 10 0	0 8 0
Bamboos in rafts ... Per 100 bamboos	0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	0 0 6
Gyles or poles less than six inches in diameter at the thickest part, whether in rafts or slung from boats ... . Each	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
Barahatties or logs from 15 to 18 feet in length and from 6 inches to one foot in diameter at the thickest part, whether in rafts or slung from boats ... ... Each	0 0 9	0 0 9	0 0 9	0 0 9	0 0 9	0 0 9
Moondies or logs from 8 to 10 feet in length and from one foot and upwards in diameter, whether in rafts or slung from boats ... Each	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0
Sonteas or logs over 20 feet in length and one foot in diameter, whether in rafts or slung from boats ... ... Each	0 10 0	0 10 0	0 10 0	0 10 0	0 10 0	0 10 0
Sleepers in rafts ... ... „	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0

Boats carrying timber on their decks will be charged according to the measurement of the boat as for other cargo.
Boats carrying timber slung from their sides will be charged according to the measurement of the boat as for other cargo, and in addition will be charged for each timber so carried.

APPENDIX E—continued.

SCHEDULE OF RATES OF TOLLS CHARGEABLE ON THE CANALS—*continued.*

HIGH LEVEL CANAL, 1st RANGE.

Description of Charges.	Entering from the North.			Entering from the South.		
	Jannpore outfall lock.	Nealpore.	Byree.	Chowdwar head lock.	Byree.	Nealpore.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Loaded boats per 100 *maunds* during the months of July, August, September, and October ...	0 4 0	0 8 0	0 8 0	0 4 0	0 8 0	0 8 0
Loaded boats per 100 *maunds* during the other months of the year ...	0 8 0	1 0 0	1 0 0	0 8 0	1 0 0	1 0 0
Empty boats during the months of July, August, September, and October ... Per 100 maunds	0 2 0	0 4 0	0 4 0	0 2 0	0 4 0	0 4 0
Empty boats during the other months of the year ... Per 100 maunds	0 4 0	0 8 0	0 8 0	0 4 0	0 8 0	0 8 0
Bamboos in rafts... Per 100 Bamboos	0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	0 0 0
Gyles or poles less than 6 inches in diameter at the thickest part, whether in rafts or slung from boats ... ... Each	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
Barahatties or logs from 15 to 18 feet in length and from 6 inches to one foot in diameter at the thickest part; whether in rafts or slung from boats . Each	0 0 9	0 0 9	0 0 9	0 0 9	0 0 9	0 0 9
Moondies or logs from 8 to 10 feet in length and from one foot and upwards in diameter whether in rafts or slung from boats ... ... Each	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0
Sonteas or logs over 20 feet in length and one foot in diameter whether in rafts or slung from boats ... ... Each	0 10 0	0 10 0	0 10 0	0 10 0	0 10 0	0 10 0
Sleepers in rafts or slung from boats ... ... Each	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0

Boats carrying timber on their decks will be charged according to the measurement of the boat as for other cargo.
Boats carrying timber slung from their sides will be charged according to the measurement of the boat as for other cargo, and in addition will be charged for each timber so carried.

HIGH LEVEL CANAL, 2nd and 3rd RANGES.

Description of Charges.	2nd Range.		3rd Range.
	From north-east.	From south-west.	From south-west.
	Rorya outfall. lock.	Jokodia head lock.	Teekora head lock.
	Rs. A. P.	Rs. A. P.	Rs. A. P.
Loaded boats per 100 *maunds* during the months of July, August, September, and October	0 10 0	0 10 0	0 10 0
Loaded boats per 100 *maunds* during the other months of the year	1 4 0	1 4 0	1 4 0
Empty boats during the months of July, August, September, and October ... ... Per 100 maunds	0 5 0	0 5 0	0 5 0
Empty boats during the other months of the year ... Per 100 maunds	0 10 0	0 10 0	0 10 0
Bamboos in rafts .. .. Per 100 Bamboos	0 0 6	0 0 6	0 0 6
Gyles or poles less than 6 inches in diameter at the thickest part, whether in rafts or slung from boats ... Each	0 0 1	0 0 1	0 0 1
Barahatties or logs from 15 to 18 feet in length and from 6 inches to one foot in diameter at the thickest part, whether in rafts or slung from boats ... ... Each	0 0 9	0 0 9	0 0 9
Moondies or logs from 8 to 10 feet in length, and from one foot and upwards in diameter, whether in rafts or slung from boats ... ... Each	0 2 0	0 2 0	0 2 0
Sonteas or logs over 20 feet in length and one foot in diameter, whether in rafts or slung from boats ... ... Each	3 10 0	0 10 0	0 10 0
Sleepers in rafts or slung from boats ... ... „	0 1 0	0 1 0	0 1 0

Boats carrying timber on their decks will be charged according to the measurement of the boat as for other cargo.
Boats carrying timber slung from their sides will be charged according to the measurement of the boat as for other cargo, and in addition will be charged for each timber so carried.

APPENDIX E—continued. 245

SCHEDULE OF RATES OF TOLLS CHARGEABLE ON THE CANALS—*continued.*

TALDANDAH CANAL.

Description of Charges.	Entering from the West.	
	Jobra head lock.	Boorabatti.
	Rs. A. P.	Rs. A. P.
Loaded boats per 100 *maunds* throughout the year, whether passing through the canal or simply locking into it	0 8 0	0 8 0
Empty boats throughout the year ... ... Per 100 maunds	0 4 0	0 4 0
Bamboos in rafts ... ... „ 100 bamboos	0 0 6	0 0 6
Gyles or poles less than 6 inches in diameter at the thickest parts, whether in rafts or slung from boats ... ... Each	0 0 1	0 0 1
Barahatties or logs from 15 to 18 feet in length and from 6 inches to one foot in diameter at the thickest part, whether in rafts or slung from boats... Each	0 0 9	0 0 9
Moonllees or logs from 8 to 10 feet in length and from one foot and upwards in diameter, whether in rafts or slung from boats .. ... Each	0 2 0	0 2 0
Sonteas or logs over 20 feet in length and one foot in diameter, whether in rafts or slung from boats ... ... Each	0 10 0	0 10 0
Sleepers in rafts or slung from boats ... ... „	0 1 0	0 1 0

Boats carrying timber on their decks will be charged according to the measurement of the boat as for other cargo.
Boats carrying timber slung from their sides will be charged according to the measurement of the boat as for other cargo, and in addition will be charged for each timber so carried.

Passenger-boats.—A charge of one anna per head per mile will be levied on first class passengers in steamers and boats, and a quarter pie per head per mile on all other passengers over and above the toll due on the measurement of the boats or steamers. This charge will be levied on the owners of boats or steamres and not on the passengers, except in cases in which a Government boat or steamer is hired by any person for his exclusive use. The hire in such case charged by Government is for the use of the boat, and the tollage of boat, plus mileage charge at one anna per head, will be levied on the passenger.

Exemption.—Exemption from payment of canal dues at the above rates for goods or passengers will not be allowed to any department or departments. The Canal Officers, *i.e.*, those directly in charge of irrigation works, and whose duty will necessitate travelling through the canal for inspection thereof, and the Deputy Revenue Superintendent will be allowed to pass free of tollage. All other Government officers, whether travelling on duty or otherwise, will pay the ordinary tollage for themselves and their baggage boats.

Demurrage.—The number of days which a boat with a through ticket may remain in the canal without additional payment will be calculated at the rate of one day for every eight miles or portion of eight miles to be traversed. Boats remaining in the canal for a longer period will pay a demurrage of eight annas per 100 maunds for each day or part of a day that they may remain in excess of the time allowed.

Schedule of Rates of Toll chargeable on the Midnapore Canal.

Description.	Entering from the East.					Entering from the West.				
	At Ooloberiah, 8 miles.	At Kooltapara, 8 miles.	At Daman, 12 miles.	At Panchkoorah, 11 miles.	At Debrah, 0 mile.	At Midnapore, 14 miles.	At Debrah, 11 miles.	At Panchkoorah, 12 miles.	At Kantapookers, miles.	At Baraberia, 8 miles.
	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.
Vessels, per 100 maunds ...	0 6	0 8	0 10	0 12	0 12	0 12	0 12	0 10	0 8	0 6
Timber in rafts, pertimber ...	0 2	0 2	0 2	0 2	0 2	0 2	0 2	0 2	0 2	0 2
Bamboos in floats, per 100 bamboos	0 4	0 4	0 4	0 4	0 4	0 4	0 4	0 4	0 4	0 4

Passenger-boats.—A charge of a quarter pie per head per mile over and above the toll leviable from the boats by measurement.

N.B.—This charge will be leviable from the owners of the boats and not from the passengers.

APPENDIX E—continued.

SCHEDULE OF RATES OF TOLL CHARGEABLE ON THE HIDGELLEE TIDAL CANAL.

Description.	Entering from the North.			Entering from the South.		
	At Banks.	At the Huldee River.	At Goolpo okeria.	At Russoolpore.	At Goolpookeria.	At the Huldee River.
	Rs. A.	Rs. A	Rs. A.	Rs. A.	Rs. A.	Rs. A.
Vessels, per 100 maunds	0 9	0 9	0 11	0 11	0 9	0 9
Timber in rafts, per timber	0 2	0 2	0 2	0 2	0 2	0 2
Bamboos in floats, per 100	0 4	0 4	0 4	0 4	0 4	0 4

Passenger-boats.—A charge of a quarter pie per head per per mile over and above the toll leviable from the boats by measurement.

N.B.—This charge will be leviable from the owners of the boats and not from passengers.

SCHEDULE OF RATES OF TOLL CHARGEABLE AT THE KRISNAGHUR LOCK ON THE NARAINGHUR DISTRIBUTARY OF THE MIDNAPORE CANAL.

	Rs.	A.	P.
Per 100 maunds for loaded boats entering the canal	0	12	0
„ 100 bamboos	0	4	0
„ each timber	0	2	0
„ „ passenger	0	0	6

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APPENDIX E—continued.

SCHEDULE OF RATES OF TOLLS CHARGEABLE ON THE CANALS—*continued.*

Schedule of Rates of Toll chargeable on the Main Western Canal.

Description.		Entering from the East. Head works at Dehree.			Entering from the West. Bodadi near Sasseram.		
		Rs.	A.	P.	Rs.	A.	P.
Vessels (empty)	Per 100 mds.	0	6	6	0	6	6
„ loaded with stone, timber, or bricks only ...	„ 100 „	0	6	6	0	6	6
„ „ with any other articles	„ 100 „	0	13	0	0	13	0
Large bamboos on floats	„ 100 „	0	2	0	0	2	0
Hill bamboos on floats	„ 1,000 ...	0	2	0	0	2	0
Bullahs or poles on floats	„ 100 ...	0	2	0	0	2	0
Timber in rafts	„ timber ...	0	3	0	0	3	0

Schedule of Rates of Toll chargeable on the Arrah Canal.

Description.		Entering from the North. Terminal lock at Timoriah.			Railway at Arrah.			Chowree lock No. 7.			Nasrigunge lock No. 2.			Entering from the South. Dehree head lock.			Nasrigunge lock No. 2.			Chowree lock No. 7.			Railway at Arrah.		
		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Vessels (empty)	Per 100 mds.	0	3	6	0	6	6	0	6	6	0	5	0	0	5	0	0	6	0	0	6	6	0	3	6
„ loaded with stone, kunker, or bricks only...	„ 100 „	0	3	6	0	6	6	0	6	0	0	5	0	0	5	0	0	6	0	0	6	6	0	3	6
Vessels loaded with any other articles ...	„ 100 „	0	7	0	0	13	0	0	12	0	0	10	0	0	10	0	0	12	0	0	13	0	0	7	0
Large bamboos in floats ..	„ 100 ...	0	1	0	0	2	0	0	2	0	0	2	0	0	2	0	0	2	0	0	2	0	0	1	0
Hill bamboos in floats ...	„ 1,100 ...	0	1	0	0	2	0	0	2	0	0	2	0	0	2	0	0	2	0	0	2	0	0	1	0
Bullahs and poles in floats	„ 100 ...	0	1	0	0	2	0	0	2	0	0	2	0	0	2	0	0	2	0	0	2	0	0	1	0
Timber in rafts	„ timber ...	0	1	0	0	3	0	0	3	0	0	3	0	0	3	0	0	3	0	0	3	0	0	1	6

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APPENDIX E—concluded.

SCHEDULE OF RATES OF TOLLS CHARGEABLE ON THE CANALS—*concluded.*

Schedule of Rates of Toll chargeable on the Buxar Canal.

Description.	Entering from the North.									Entering from the South.								
	Terminal lock at Buxar.			Railway at Buxar.			Siknoul lock No. 8.			Nokha.			Bodadi.			Nokha.			Siknoul lock No. 8.			Railway at Buxar.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Vessels (empty) per 100 mds.	0	1	6	0	4	6	0	6	6	0	5	0	0	5	0	0	6	6	0	4	6	0	1	6
Ditto loaded with stone, kunker, or bricks only ...	0	1	6	0	4	6	0	6	6	0	5	0	0	5	0	0	6	6	0	4	6	0	1	6
Ditto loaded with any other articles	0	3	0	0	9	0	0	13	0	0	10	0	0	10	0	0	13	0	0	9	0	0	3	0
Large bamboos in floats, per 100	0	1	0	0	2	0	0	2	0	0	2	0	0	2	0	0	2	0	0	2	0	0	1	2
Hill bamboos in floats, per 1,000	0	1	0	0	2	0	0	2	0	0	2	0	0	2	0	0	2	0	0	2	0	0	1	0
Bullahs and poles in floats, per 100	0	1	0	0	2	0	0	2	0	0	2	0	0	2	0	0	2	0	0	2	0	0	1	0
Timber in rafts, per timber ...	0	1	0	0	3	0	0	3	0	0	3	0	0	3	0	0	3	0	0	3	0	0	1	6

Schedule of Rates of Toll chargeable on the Patna Canal.

Description.	Entering from the North.												Entering from the South.											
	Terminal lock at Deegha.			Railway at Khagoul.			Bikram lock No. 10.			Urwal lock No. 7.			Daoodnugger lock No. 3.			Head lock, Barcona.			Daoodnugger lock No. 3.			Urwal lock No. 7.			Bikram lock No. 10.			Railway at Khagoul.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Vessels (empty) ...Per 100 mds.	0	1	6	0	5	0	0	5	9	0	6	6	0	6	3	0	6	3	0	6	6	0	5	9	0	5	0	0	1	6
Ditto loaded with stone, kunker, or bricks only ... „ 100 „	0	1	6	0	5	0	0	5	9	0	6	6	0	6	3	0	6	3	0	6	6	0	5	9	0	5	0	0	1	6
Ditto loaded with any other articles „ 100 „	0	3	0	0	10	0	0	11	6	0	13	0	0	12	6	0	12	6	0	13	0	0	11	6	0	10	0	0	3	0
Large bamboos on float ... ... „ 100 ...	0	0	6	0	2	0	0	2	0	0	2	0	0	2	0	0	2	0	0	2	0	0	2	0	0	2	0	0	0	6
Hill bamboos on floats ... ... „ 1,000 ...	0	0	6	0	2	0	0	2	0	0	2	0	0	2	0	0	2	0	0	2	0	0	2	0	0	2	0	0	0	6
Bullahs on poles... „ 100 ...	0	0	6	0	2	0	0	2	0	0	2	0	0	2	0	0	2	0	0	2	0	0	2	0	0	2	0	0	0	6
Timber in rafts ... „ timber ...	0	0	9	0	2	9	0	3	0	0	3	0	0	3	0	0	3	0	0	3	0	0	3	0	0	2	9	0	0	9

FINAL ISSUE. 269

IRRIGATION AND NAVIGATION. BENGAL PROVINCE.

PUBLIC WORKS DEPARTMENT.

BUDGET ESTIMATE

OF

IRRIGATION AND NAVIGATION (INCLUDING AGRICULTURAL) WORKS

IN THE

BENGAL PROVINCE

FOR THE YEAR

1883-84.

FORT WILLIAM,
The 13th January 1883.

H. C. LEVINGE,
Secy. to the Govt. of Bengal,
P. W. Dept.

P. M. DM.—Reg. No. 229J—112—10-4-83.

REVENUE.

BUDGET ESTIMATE OF THE REVENUE FROM IRRIGATION AND NAVIGATION (INCLUDING AGRICULTURAL) WORKS IN BENGAL FOR THE YEAR FROM 1ST APRIL 1883 TO 31ST MARCH 1884.

	Budget estimate, 1883-84.	Revised estimate, 1882-83.	Budget estimate, 1882-83.	Actual realizations, 1881-82.
XXXIII.—IRRIGATION AND NAVIGATION.	Rs.	Rs.	Rs.	Rs.
DIRECT RECEIPTS TO BE INCLUDED AS REVENUE FROM IRRIGATION AND NAVIGATION IN THE FINANCE ACCOUNTS OF THE PUBLIC WORKS DEPARTMENT.				
IMPERIAL.				
Agricultural Works.				
Works for which neither Capital nor Revenue Accounts are kept—				
Government embankments, &c. ...	10,000	10,000	15,000	13,273
TOTAL IMPERIAL ...	10,000	10,000	15,000	13,273
PROVINCIAL.				
Works for which Capital and Revenue Accounts are kept—				
Sarun Canals	20,000	10,000	23,000	4,317
Total ...	20,000	10,000	23,000	4,317
Works for which neither Capital nor Revenue Accounts are kept—				
Calcutta and Eastern Canals ...	5,50,000	4,80,000	4,12,000	4,82,466
Nuddea Rivers...	2,10,000	2,10,000	2,55,000	2,11,219
Eden Canal	.....	.....	.....	1,147
Tuccavee embankments under contract...	1,500	1,500	.....	300
Total ...	7,61,500	6,91,500	6,67,000	6,95,132
TOTAL PROVINCIAL ...	7,81,500	7,01,500	6,90,000	6,99,449
Summary of Preceding.				
Revenue from works for which Capital and Revenue Accounts are kept...	20,000	10,000	23,000	4,317
Revenue from works for which neither Capital nor Revenue Accounts are kept	7,71,500	7,01,500	6,82,000	7,08,405
GRAND TOTAL IRRIGATION AND NAVIGATION ...	7,91,500	7,11,500	7,05,000	7,12,722

REVENUE—*concluded.* 28f

MEMORANDUM OF THE AMOUNTS TO BE CREDITED TO EACH CANAL ON ACCOUNT OF SHARE OF ENHANCED LAND REVENUE DUE TO OR DEPENDENT ON THE WORKS.

	Budget estimate, 1883-84.	Revised estimate, 1882-83.	Budget estimate, 1882-83.	Actual realizations, 1881-82.
	Rs.	Rs.	Rs.	Rs.
Nil	....	....	....	....

NOTE.—There is no enhanced land revenue due to irrigation works in Bengal.

252 CHARGES.

ABSTRACT BUDGET ESTIMATE OF EXPENDITURE ON IRRIGATION AND NAVIGATION (INCLUDING AGRICULTURAL) WORKS IN BENGAL FOR THE YEAR FROM 1st APRIL 1883 TO 31st MARCH 1884.

	Reference to detailed estimate.	Budget estimate, 1883-84.	Revised estimate, 1882-83.	Budget estimate, 1882-83.	Actual outlay, 1881-82.
		Rs.	Rs.	Rs.	Rs.
46.—IRRIGATION AND NAVIGATION.					
IMPERIAL.					
Agricultural Works.					
Works for which neither Capital nor Revenue Accounts are kept—					
I.—Works	.....	2,60,000	3,27,000	3,27,000	2,57,399
II.—Repairs	.....	3,50,000	3,49,000	3,49,000	3,54,427
III.—Establishment	.....	1,40,000	1,44,000	1,44,000	1,25,915
IV.—Tools and Plant ...	.....	25,000	30,000	30,000	37,123
V.—Profit and Loss ...	.....	.....	.....	.....	.....
VI.—Suspense Accounts ...	.....	.....	.....	.....	1,702
Total Agricultural Works ...	.....	7,75,000	8,50,000	8,50,000	7,76,566
TOTAL IMPERIAL ...	.....	7,75,000	8,50,000	8,50,000	7,76,566
PROVINCIAL.					
Irrigation and Navigation Works. Works for which Capital and Revenue Accounts are kept—					
A.—Capital.					
I.—Works (in Progress) ...	.....	6,00,000	7,98,000	8,36,000	3,38,103
II.—Establishment	.....	1,38,000	1,83,540	1,92,280	57,366
III.—Tools and Plant ...	.....	10,000	18,460	21,720	53,109
IV.—Suspense Accounts ...	.....	.....	.....	.....	1,35,088
V.—Receipts on Capital Account.	.....	.....	.....	.....	(+) 104
Total A.—Capital ...	.....	7,48,000	10,90,000	10,50,000	5,83,770
B.—Revenue Account.					
Working expenses and maintenance—					
I.—Extension and Improvements	.....	.....	.....	.....	.....
II.—Maintenance and Repairs ...	.....	27,000	30,500	30,500	38,242
III.—Establishment ...	.....	7,000	7,015	7,015	8,793
IV.—Tools and Plant ...	.....	1,000	2,485	2,485	(—)2,795
V.—Refunds of Revenue, &c. ...	.....	.....	.....	.....	.....
Total working expenses and maintenance ...	.....	35,000	40,000	40,000	44,240

2.5-3

CHARGES.

ABSTRACT BUDGET ESTIMATE OF EXPENDITURE ON IRRIGATION AND NAVIGATION (INCLUDING AGRICULTURAL) WORKS IN BENGAL FOR THE YEAR FROM 1st APRIL 1883 TO 31st MARCH 1884—*concluded.*

	Reference to detailed estimate.	Budget estimate, 1883-84.	Revised estimate, 1882-83.	Budget estimate, 1882-83.	Actual outlay, 1881-82.
PROVINCIAL.		Rs.	Rs.	Rs.	Rs.
Works for which neither Capital nor Revenue Accounts are kept—					
I.—Works	.....	2,45,000	7,28,000	7,20,000	12,13,941
II.—Repairs	.....	2,50,000	2,58,000	2,40,000	2,28,116
III.—Establishment... ...	.....	1,71,200	3,01,540	2,92,800	3,27,431
IV.—Tools and Plant ...	.....	1,50,800	72,460	2,69,200	2,28,037
V.—Suspense Accounts ...	.....	.....	.....	.....	(—) 6,504
Total works for which neither Capital nor Revenue Accounts are kept	.....	8,17,000	13,60,000	15,22,000	19,91,021
TOTAL PROVINCIAL ...	.....	16,00,000	24,00,000	26,12,000	26,19,031
GRAND TOTAL IRRIGATION AND NAVIGATION (INCLUDING AGRICULTURAL) WORKS					
IMPERIAL AND PROVINCIAL.					
Works	.....	11,05,000	18,53,000	18,83,000	18,09,443
Repairs	.....	6,27,000	6,37,500	6,19,500	6,20,785
Establishment	.....	4,56,200	6,36,095	6,36,095	5,19,505
Tools and Plant	.....	1,86,800	1,23,405	3,23,405	3,15,474
Profit and Loss	.....	.....	.....	.....	.....
Suspense Accounts	.....	.....	.....	.....	1,30,286
Receipts on Capital Account ...	.....	.....	.....	.....	104
Refunds of Revenue	.....	.....	.....	.....	.....
Total ...	.....	23,75,000	32,50,000	34,62,000	33,95,597

254 CHARGES.

PART I.

BUDGET ESTIMATE OF EXPENDITURE ON IRRIGATION AND NAVIGATION (INCLUDING AGRICULTURAL) WORKS IN BENGAL FOR THE YEAR 1883-84, ARRANGED BY PROJECTS AND OBJECTS OF WORK.

	Amount of estimate.	Actual outlay to end of 1881-82.	Probable outlay during 1882-83 (revised estimate).	Budget estimate, 1882-83.	Budget estimate, 1883-84.	Remarks and References.
46.—IRRIGATION AND NAVIGATION.	Rs.	Rs.	Rs.	Rs.	Rs.	
IMPERIAL.						
Agricultural Works.						
Works for which neither Capital nor Revenue Accounts are kept—						
Government embankments and works for the improvement of Government and escheated estates ..	.....	.....	8,50,000	8,50,000	7,75,000	
TOTAL IMPERIAL ...	.....	.....	8,50,000	8,50,000	7,75,000	
PROVINCIAL.						
Irrigation and Navigation works. Works for which Capital and Revenue Accounts are kept—						
A.—CAPITAL.						
Works in progress.						
Sarun Project	4,63,805*	6,27,601	50,000	50,000	.....	* Rs. 4,63,805 was sanctioned for *works* only. A revised estimate inclusive of establishment and tools and plant is under preparation.
Eden Canal	.....	.....	.....	50,000	.....	
Orissa Coast Canal ...	34,45,742	8,93,838	9,50,000	9,50,000	7,48,000	
TOTAL CAPITAL ...	.....	15,21,439	10,00,000	10,50,000	7,48,000	
B.—REVENUE ACCOUNT.						
Working Expenses and Maintenance.						
Sarun Project	.....	44,240	40,000	40,000	35,000	
Total Working Expenses and Maintenance ...	.....	44,240	40,000	40,000	35,000	

CHARGES.

PART I—continued.

BUDGET ESTIMATE OF EXPENDITURE ON IRRIGATION AND NAVIGATION (INCLUDING AGRICULTURAL) WORKS IN BENGAL FOR THE YEAR 1883-84, ARRANGED BY PROJECTS AND OBJECTS OF WORK.

	Amount of estimate.	Actual outlay to end of 1881-82.	Probable outlay during 1882-83 (revised estimate).	Budget estimate, 1882-83.	Budget estimate, 1883-84.	Remarks and References.
	Rs.	Rs.	Rs.	Rs.	Rs.	
PROVINCIAL—*concld.*						
Works for which neither capital nor Revenue Accounts are kept.						
Works.						
Orissa tidal creeks ...	.....	.....	30,000	30,000	25,000	
Works connected with the improvement of Circular and Eastern Canals ...	.....	.....	6,20,000	6,90,000	2,00,000	
Eden Canal	.....	.....	78,000	.....	20,000	
Total ...	.....	.....	7,28,000	7,20,000	2,45,000	
Maintenance and Repairs.						
Circular and Eastern canals	.....	.....	1,10,000	1,20,000	1,15,000	
Nuddea Rivers ...	.....	.....	64,000	70,000	70,000	
Eden Canal	.....	.....	10,000	.....	10,000	
Midnapore tuccavee embankments under contract	.....	.....	50,000	50,000	35,000	
Sarun ditto ditto ...	.....	.....	24,000	.....	20,000	
Total ...	.....	.....	2,58,000	2,40,000	2,50,000	
Establishments, including those for collection of tolls	.....	.....	3,01,540	2,92,800	1,71,200	
Tools and Plant ...	.....	.....	72,460	2,69,200	1,50,800	
Total works for which neither Capital nor Revenue Accounts are kept ...	.....	.....	13,60,000	15,22,000	8,17,000	
Summary of preceding.						
I.—Works for which Capital and Revenue Accounts are kept ...	.....	.....	10,40,000	10,90,000	7,83,000	
II.—Works for which Revenue Accounts are kept ...	.....	.....	.....	.....	.....	
III.—Works for which neither Capital nor Revenue Accounts are kept ...	.....	.....	22,10,000	23,72,000	15,92,000	
GRAND TOTAL IRRIGATION NAVIGATION (INCLUDING AGRICULTURAL) WORKS ...	.....	.....	32,50,000	(a) 34,62,000	23,75,000	(a) Rs. 12,000 transferred to Productive Public Works Revenue Account for silt clearance of the Hidgellee Tidal Canal.

CHARGES.

PART I—continued.

ABSTRACT OF CHARGES TO BE INCURRED FROM IMPERIAL AND PROVINCIAL FUNDS AND CONTRIBUTIONS.

	BUDGET ESTIMATE, 1883-84.												
	Works.												
	In progress.	Not commenced.	Total.	Repairs.	Establishment.	Tools and plant.	Suspense.	Receipts on capital account.	Refunds of revenue.	Total.	Revised estimate, 1882-83.	Budget estimate, 1882-83.	Actual outlay, 1881-82.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
WORKS OF IRRIGATION AND NAVIGATION.													
Imperial.													
In India	2,60,000	...	2,60,000	3,50,000	1,40,000	25,000	...	...	...	7,75,000	8,50,000	8,50,000	7,76,566
„ England	.....	...	.....	.....	.....	.....	...	...	...	.....	.....	.....	.....
Total Imperial ...	2,60,00	...	2,60,000	3,50,000	1,40,000	25,000	...	...	...	7,75,000	8,50,000	8,50,000	7,76,566
Provincial.													
In India	8,45,000	...	8,45,000	2,77,000	3,16,200	1,61,800	...	...	...	16,00,000	23,91,600	26,12,000	26,19,031
„ England	.....	...	.....	.....	.....	.....	...	...	...	.....	8,400	.....	.....
Total Provincial ...	8,45,000	...	8,45,000	2,77,000	3,16,200	1,61,800	...	...	...	16,00,000	24,00,000	26,12,000	26,19,031
Contributions.													
In India	.....	...	.....	.....	.....	.....	...	...	...	.....	.....	.....	.....
„ England	.....	...	.....	.....	.....	.....	...	...	...	.....	.....	.....	.....
Total Contributions ...	.....	...	.....	.....	.....	.....	...	...	...	.....	.....	.....	.....

CHARGES.

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PART I—concluded.

BUDGET ESTIMATE OF EXPENDITURE IN ENGLAND ON IRRIGATION AND NAVIGATION (INCLUDING AGRICULTURAL) WORKS IN BENGAL FOR THE YEAR 1883-84, ARRANGED BY PROJECTS AND OBJECTS OF WORK.

	Budget Estimate, 1883-84.				Revised estimate, 1882-83.	Budget estimate, 1882-83.	Actual outlay, 1881-82.
	Works.	Tools and Plant.	Suspense.	Total.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Works for which neither Capital nor Revenue Accounts are kept ...	.....	.....	.....	.....	(a) 8,400	.....	.....

(a) The amount has been transferred from the grant for Tools and Plant.

APPENDIX A.

ACTUAL AND ESTIMATED CAPITAL ACCOUNT OF IRRIGATION AND NAVIGATION (INCLUDING AGRICULTURAL) WORKS IN BENGAL TO END OF THE YEAR 1883-84.

	Direct Charges.	Indirect Charges.					Grand Total.
		Capitalization of abatement of land revenue.	Exchange on payments in England.	Leave and pension allowances.	Interest.	Total.	
46.—IRRIGATION AND NAVIGATION.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Imperial.							
TIRHOOT PROJECT.							
Actual outlay to end of 1881-82	5,31,425	.....	.....	74,650	1,55,259	2,29,909	7,61,334
Probable outlay during 1882-83	.....	.....	.....	.....	21,257	21,257	21,257
Proposed outlay during 1883-84	.....	.....	.....	.....	21,257	21,257	21,257
Total ..	5,31,425	.....	.....	74,650	1,97,773	2,72,423	8,03,848
DAMOODUR PROJECT.							
Actual outlay to end of 1881-82	1,56,773	.....	.....	16,122	95,984	1,12,106	2,68,879
Probable outlay during 1882-83	.....	.....	.....	.....	6,271	6,271	6,271
Proposed outlay during 1883-84	.....	.....	.....	.....	6,271	6,271	6,271
Total ...	1,56,773	.....	.....	16,122	1,08,526	1,24,648	2,81,421
HOOGHLY PROJECT.							
Actual outlay to end of 1881-82	1,42,426	151	.....	2,665	44,726	47,542	1,89,968
Probable outlay during 1882-83	.....	.....	.....	.....	5,697	5,697	5,697
Proposed outlay during 1883-84	.....	.....	.....	.....	5,697	5,697	5,697
Total ...	1,42,426	151	.....	2,665	56,120	58,936	2,01,362

APPENDIX A—concluded. 239

ACTUAL AND ESTIMATED CAPITAL ACCOUNT OF IRRIGATION AND NAVIGATION (INCLUDING AGRICULTURAL) WORKS IN BENGAL TO END OF THE YEAR 1883-84.

	Direct Charges.	Indirect Charges.					Grand Total
		Capitalization of abatement of land revenue.	Exchange on payments in England.	Leave and pension allowances.	Interest.	Total.	
46.—IRRIGATION AND NAVIGATION—*concluded.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Provincial.							
SARUN CANALS.							
Actual outlay to end of 1881-82... ...	6,27,601	.....	.....	25,742	68,429	94,171	7,21,772
Probable outlay during 1882-83	50,000	.....	.....	1,398	26,104	27,502	77,502
Proposed outlay during 1883-84	.....	.....	... ..	.....	27,104	27,104	27,104
Total ...	6,77,601	.....	.....	27,140	1,21,637	1,48,777	8,26,378
ORISSA COAST CANAL.							
Actual outlay to end of 1881-82	8,93,838	.....	.....	15,881	20,926	36,807	9,30,645
Probable outlay during 1882-83	9,50,000	.....	.....	27,968	54,753	82,721	10,32,721
Proposed outlay during 1883-84	7,48,000	.....	.....	22,080	88,713	1,10,793	8,58,793
Total ...	25,91,838	.....	.....	65,929	1,64,392	2,30,321	28,22,159

APPENDIX B.

ACTUAL AND ESTIMATED REVENUE ACCOUNT OF IRRIGATION AND NAVIGATION (INCLUDING AGRICULTURAL) WORKS IN BENGAL TO END OF 1883-84.

	Probable Receipts, 1883-84.			Probable expense during 1883-84.	Balance surplus or deficit for 1883-84.	Probable net surplus or deficit for 1882-83.	Actual net surplus or deficit to end of 1881-82.	Probable net surplus or deficit to end of 1883-84.
	Direct receipts.	Share of land revenue.	Total.					
IRRIGATION AND NAVIGATION.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
IMPERIAL.								
Tirhoot Project ...	...	.....	.....	.....	.....	.....	.....	.....
Damoodur " ...	...	.....	.....	.....	.....	.....	.....	.....
Hooghly " ...	...	.....	.....	.....	.....	.....	.....	.....
PROVINCIAL.								
Sarun Canals ...	20,000	.....	20,000	35,000	(—) 15,000	(—) 30,000	(—) 31,402	(—) 76,402
Orissa Coast Canal ...	...	.....	.....	.....	.....	.....	.....	.....
Total ...	20,000	.....	20,000	35,000	(—) 15,000	(—) 30,000	(—) 31,402	(—) 76,402

APPENDIX C. 261

ACTUAL AND ESTIMATED INTEREST ACCOUNT OF THE IRRIGATION AND NAVIGATION (INCLUDING AGRICULTURAL) WORKS IN BENGAL TO END OF 1883-84.

	Actual charges for interest to end of 1881-82.	Probable charges for interest for 1882-83.	Probable charges for interest for 1883-84.	Total to end of 1883-84.	Net surplus or deficit from Appendix B.	Balance of interest charges remaining unpaid to end of 1883-84.
IRRIGATION AND NAVIGATION.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
IMPERIAL.						
Tirhoot Project ...	1,55,259	21,257	21,257	1,97,773	.....	1,97,773
Damoodur " ...	95,984	6,271	6,271	1,08,526	.....	1,08,526
Hooghly " ...	44,726	5,697	5,697	56,120	.....	56,120
PROVINCIAL.						
Sarun Canals ...	68,429	26,104	27,104	1,21,637	(—) 76,402	1,98,039
Orissa Coast Canal ...	20,926	54,753	88,713	1,64,392	.....	1,64,392
Total ...	3,85,324	1,14,082	1,49,042	6,48,448	(—) 76,402	7,24,850

Receipts. ESTIMATED ACCOUNT OF RECEIPTS AND CHARGES OF THE

Accounts.	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.
	Rs.	Rs.
To Balance	28,000	29,310
To Civil Department—		
Cheques of Public Works Department Officers	43,64,000	49,28,200
Items Adjustable by Civil Department—		
Subscriptions to Service Funds	12,000	12,500
" to General Family Pension Fund	.....	75
" to Hindu Family Annuity Fund	400	390
Gain by exchange	500	2,200
Transfers, Miscellaneous	1,000	1,000
Items Adjustable by Public Works Department—		
Payments for land for Irrigation Works	20,000	25,000
Transfers, Miscellaneous	12,000	12,000
To Central Adjusting Account	3,000	3,000
To Arrear Adjustment Account	.....	200
To Telegraph Department	1,000	1,500
To Transfers of the Public Works Department	20,10,000	24,50,000
To London Account—		
Stores	.....	8,400
To Imperial Fund Receipts—		
Direct Revenue from Irrigation and Navigation Works	10,000	10,000
To Provincial Fund Receipts—		
Direct Revenue from Productive Public Works	12,00,000	12,00,000
" " from Irrigation and Navigation Works	7,81,500	7,01,500
To Suspense Accounts (not affecting the budget grants)—		
Deposits	60,000	90,000
Tuccavee Advances	80,000	50,000
Total ...	85,83,400	95,25,275

DIX D.

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IRRIGATION BRANCH FOR THE YEARS 1882-83 AND 1883-84.

Charges.

Accounts.	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.
	Rs.	Rs.
By Civil Department—		
Payments into Treasuries by Officers of Public Works Department ...	20,35,000	20,40,675
Items Adjustable by Civil Department—		
Transfers, Miscellaneous	90,000	60,000
Items Adjustable by Public Works Department—		
Contributions in aid of Public Works	8,000	9,000
Water-rate collections	25,000	23,000
Miscellaneous Receipts of Public Works Department realized in Civil Department	12,000	12,000
Transfers, Miscellaneous	300	500
By Central Adjusting Account	100	100
By Arrear Adjustment Account	.....	.....
By Telegraph Department	.....	.....
By Transfers of the Public Works Department	13,00,000	15,00,000
By Imperial Fund Expenditure—		
Net Charge for Productive Public Works, Capital Account ...	(a) 15,34,000	14,00,000
" " for Irrigation and Navigation Works	7,75,000	8,50,000
By Provincial Fund Expenditure—		
Net charge for Productive Public Works, Revenue Account ...	10,84,000	10,72,000
" " for Irrigation and Navigation Works	16,00,000	24,00,000
By Suspense Accounts (not affecting the budget grants)—		
Deposits	70,000	1,00,000
Tuccavee Advances	20,000	30,000
By Balance	30,000	28,000
Total ...	85,83,400	95,25,275

(a) Less Rs. 60,000 estimated amount of expenditure in England.

D. H. TRAIL, *Lieut.-Col.*, R.E.,

Examiner, Public Works Accounts, Bengal.

24 APPENDIX E.

MEMORANDUM OF WATER-RATES IN FORCE IN CANALS.

SARUN CANALS.

For irrigation, per acre	1
For manufacture of indigo, per maund—	
To persons irrigating one-half of their cultivation	1
To persons irrigating less than one-half	2

SCHEDULE OF RATES OF TOLL CHARGEABLE ON THE CANALS AND RIVERS.

I.—*Calcutta Canal and Tolley's Nullah.*

Number.	Description of Vessels.	Entering the Calcutta Canals at Chitpore or Tolley's Nullah at Kidderpore. If not proceeding further eastward than Dhappa or Russa.	Entering the Calcutta Canals at Chitpore or Tolley's Nullah at Kidderpore. If proceeding further eastward than Dhappa or Russa.	Entering the Calcutta Canals at Hamonghatta or Tolley's Nullah at Samookpotta.
		Rs. A. P.	Rs. A. P.	Rs. A. P.
1	On all boats or other vessels, except those laden with wood, per 100 maunds tonnage	0 6 0	0 14 0	0 14 0
2	On all boats or other vessels laden with wood, per 100 maunds tonnage	0 6 0	0 12 0	0 12 0
3	On floats or roughly squared timbers, each timber ...	0 3 0	0 6 0	0 6 0
4	Ditto of unwrought timber, each timber	0 1 6	0 3 0	0 3 0
5	On rafts of bamboos containing 100 or less in each raft ...	0 1 6	0 3 0	0 3 0
6	Ditto for each additional 100, or portion of 100, above the first 100, each 100	0 1 6	0 3 0	0 3 0
7	Tolls on every steamer or flat passing through the Sunderbans channels are to be levied at the rate of Rs. (5) five each, and are henceforward to be payable before leaving and on return to Calcutta	.....	.....	.....
8	Passenger boats per oar	0 2 0	0 2 0	0 2 0
9	Ditto carrying cargo will be measured and the toll charge for 100 maunds tonnage on the measurement, if it exceeds the amount calculated by oar	0 6 0	0 14 0	0 14 0
10	Minimum toll on all boats	0 4 0	0 4 0	0 4 0
11	Boats or vessels which have unloaded in the canals and there taken in a return cargo will be charged with a second toll on passing out of the canals at the following rates:— (*a*) Leaving the canals into the Hooghly, six annas per 100 maunds tonnage. (*b*) Leaving the canals into the eastwards, seven annas per 100 maunds tonnage.			

N.B.—The above rates have come into force on the 15th February 1883.

II.—*Nuddea Rivers.*

	Rs. A. P.
1. Pinnaces of 10 oars and under that number, each	3 12 0
Ditto exceeding 10 oars	6 0 0
2. Budgerows of 10 oars and under that number	2 4 0
Ditto exceeding 10 oars	4 8 0
3. Bholeahs and boats for personal accommodation, cutters not being of the description specially defined, and pulwars, pansways, and baggage boats, per oar	0 4 0
4. Empty boats and boats laden with bricks, tiles, or other earthen substances, baked or otherwise, per 100 maunds tonnage ...	0 2 0
5. Boats laden with quicklime, chunam, straw, firewood, gurran-sticks, thatching grass, or such like, per 100 maunds tonnage	0 8 0
6. Boats laden with grain, pulse, seed, or vegetable of whatever description and indigo seed per 100 maunds tonnage	0 12 0
7. Boats of burthen freighted with timbers and bamboos or with any article not included in the above enumeration, per 100 maunds tonnage	1 0 0
8. Timbers with chowkars or dowkars, if floated on rafts or otherwise, not being on boats, each timber	0 6 0
Unwrought timbers called ghole or floated as above, each	0 3 0
Rafts floating 200 bamoos or less, each raft	0 3 0
Ditto more than 200, but not more than 400	0 6 0
Ditto more than 400, but not more than 1,000	0 12 0
Ditto more than 1,000, each raft	1 8 0

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ANNUAL ESTIMATES—INTEREST, 1883-84.

No. 2144C, dated Calcutta, the 11th January 1883.

Memo. by—A. C. TUPP, ESQ., Officiating Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

GOVERNMENT OF BENGAL—PROVINCIAL.

XXII.—INTEREST.

Receipts.

	Budget estimate, 1883-84.	Sanctioned estimate, 1883-84.	Sanctioned estimate, 1882-83.	Actuals of 1881-82.	Regular estimate, 1882-83.	Actuals for six months, 1882-83.	EXPLANATORY REMARKS.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Interest on Government Securities.							
Education Department	16,000	16,000	15,770	10,792	16,000	6,682	As estimated by the Director of Public Instruction, some portion of the interest on educational endowments was not paid into the treasury to credit of Government last year.
Miscellaneous.							
Public Works Cess	25,000	25,000	5,230	10,506	25,000	11,619	According to estimates furnished by local officers who do not anticipate that the penalty of interest for non-payment of cess on due dates will make the zemindars more punctual. The estimate for the present year was a mere approximation with reference to the amount that had been credited in the six months ending September 1881.
GRAND TOTAL ...	41,000	41,000	21,000	21,298	41,000	18,301	

Net increase in 1883-84, Rs. 20,000.

1.—INTEREST.

Expenditure.

	Budget estimate, 1883-84.		Sanctioned grant, 1883-84.		Sanctioned estimate, 1882-83.		Actuals of 1881-82.		Regular estimate, 1882-83.	Actuals for six months, 1882-83.	EXPLANATORY REMARKS.
Interest payable by Government of Bengal to Imperial Treasury.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
State Railways	15,70,130		15,70,130		15,52,394		12,86,301		14,20,000	.....	As furnished by the Accountant-General, Public Works Department.
Irrigation and Navigation	22,02,319		22,02,319		24,03,065		20,75,188		21,35,000	.....	
GRAND TOTAL ...		37,72,449		37,72,449		39,55,459		33,61,489	35,55,000	.....	

Net decrease in 1883-84, Rs. 1,83,110.

H. P.—Reg. No. 12826C—86—25-1-83.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 22ND JANUARY 1883.

RESOLUTION.

READ—

Memorandum No. 2144C, dated the 11th January 1883, from the Accountant-General, submitting the estimates of receipts and expenditure under Interest for 1883-84.

The Provincial receipts consist of the proceeds of the invested capital of the Education Department, and the interest on arrears of Public Works cess realised under the provisions of section 45 of the Cess Act IX of 1880. The interest on the Government securities held by the Education Department is estimated at Rs. 16,000, against Rs. 15,770 for the current year, and that on account of "Public Works cess" at Rs. 25,000, the actuals during the first six months of the current year having amounted to Rs. 11,619. The Accountant-General's estimates are accepted.

2. The interest on the capital expended on State Railways and Canals, payable to the Imperial Government during 1883-84, is estimated at Rs. 37,72,499, against Rs. 39,55,459, the estimate originally passed for the current year. The amount for the current year was arrived at by calculating the interest at 4½ per cent., but this rate was subsequently reduced to 4 per cent., and the amount finally provided in the General Budget was Rs. 35,62,000. The estimate for next year has been passed by the Accountant-General, Public Works Department, and is approved.

ORDER.—Ordered that a copy of the above Resolution, with a copy of the estimates, be forwarded to the Accountant-General, and the Public Works Department of this Government, for information.

By order of the Lieutenant-Governor of Bengal,

COLMAN MACAULAY,

Secretary to the Govt. of Bengal.

Nos. 265-66.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

C. W. BOLTON,

Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 22nd January 1883.

C. E. G.—Regt. No. 12837C—64—24-1-83.

No. 1666RA.

Government of Bengal.

PUBLIC WORKS DEPARTMENT.

Railway.

Dated Calcutta, the 30th March 1883.

H.—EXPENDITURE ON PUBLIC WORKS NOT CLASSED AS PRODUCTIVE.

42—State Railways Capital,

PROVINCIAL WORKS AND SURVEYS.

ORDERS ON THE REVISED ESTIMATES FOR 1882-83 WITH BUDGET ESTIMATES FOR 1883-84.

Read—

Government of Bengal, Public Works Department, No. 302RA, dated 17th January 1883.

Government of Bengal, Public Works Department, No. 890RA, dated 20th February 1883.

Read also—

Government of India, Public Works Department, No. 213RA, dated 9th March 1883.

Government of India, Public Works Department, No. 237RA, dated 10th March 1883.

Government of India, Public Works Department, No. 238RA, dated 10th March 1883.

Government of India, Public Works Department, No. 239RA, dated 10th March 1883.

Revised estimates, 1882-83.

Resolution.—In the budget orders a grant of Rs. 16,18,000 was assigned from Provincial Funds for expenditure on the following Provincial Railways and Surveys—

	Rs.
Sonarpore-Diamond Harbour Railway	8,88,000
Parbatipore-Dinagepore Railway	6,00,000
Dinagepore-Hyatpore surveys	8,000
Dacca and Mymensingh survey	37,000
Durbhunga-Bulloea survey	20,000
Mozufferpore-Sectamurhee survey	20,000
Reserve	45,000
	16,18,000

2. The revised estimate submitted provides for an outlay of Rs. 17,36,895 as shewn below—

	Rs.
Sonarpore-Diamond Harbour Railway	10,50,000
Parbatipore-Dinagepore Railway	4,96,000
Kawnia and Dhurla Railway	17,500
Administrative charges	47,195
Northern Bengal State Railway extension surveys ..	40,800
Tirhoot State Railway extension surveys	25,850
Tarkessur Railway survey	15,000
Chittagong Railway survey	25,000
Deoghur Tramway (land)	7,100
Burdwan-Kutwah („)	7,050
Kotechandpore („)	5,000
Central Railway station	400

3. In the revised estimates for the first three works the following sums were provided under "Debits to the Indian books by credits to expenditure in England for value of English stores received and other items charged off in England":—

	Rs.
Sonarpore-Diamond Harbour Railway	2,03,000
Parbatipore-Dinagepore Railway	96,000
Kawnia and Dhurla Railway	7,100

But it was pointed out by the Government of India that as all outlay in England on stores for Provincial works is treated in the Home accounts as remittances to India, such expenditure has to be brought into the Indian accounts in the accounts of the month in which the expenditure is incurred as *Indian* expenditure, and that consequently provision must be made in the estimate for the estimated outlay in England, and not merely for the value of the stores likely to be received on the line during the year—sterling figures being converted into Indian currency at the rate of exchange fixed for the official year. It was pointed out also that as all such expenditure will appear in the accounts as Indian outlay, it should not have been deducted at foot of the estimate as "Debits to the Indian books by credits to 'expenditure in England' for value of English stores received and other items charged off in England."

4. In accordance with these instructions revised estimates were prepared and submitted working up to a net Indian outlay of—

	Rs.
Sonarpore-Diamond Harbour Railway	10,92,000
Parbatipore-Dinagepore Railway	5,15 000
Kawnia and Dhurla Railway	20,600

5. *Administrative charges.*—Hitherto the State Railways in Bengal have borne these charges, but so much time of this office is now occupied in connection with the surveys of new railways, in the acquisition of lands for guaranteed and private lines, and in promoting new projects for companies that it is no longer considered equitable to burden the State Railway revenues with these charges, and a separate provision is therefore proposed, and has been accepted by the Government of India.

Northern Bengal State Railway Extension Surveys.—The revised estimate provides for the cost of a preliminary survey for a railway from Dinagepore to the Ganges, and also the cost of locating this extension and of a line from Sultanpore to Bogra.

Tirhoot State Railway Extension Surveys.—These include the Hajipore, Seetamurhee, and Kosi extensions. A larger provision cannot be made, as a good deal of time was lost early in the season owing to no engineers being available for the work.

6. The revised estimates have been accepted by the Government of India for Rs. 18,01,100. The final grant for each work is shewn below—

	Rs.
Sonarpore-Diamond Harbour Railway	10,92,000
Parbatipore-Dinagepore Railway	5,15,000
Kawnia-Dhurla Railway	20,600
Administrative charges	47,300
Northern Bengal State Railway extension surveys ..	40,800
Tirhoot State Railway extension surveys	25,850
Tarkessar Railway survey	15,000
Chittagong Railway	25,000
Deoghur Tramway	7,100
Burdwan-Kutwah	7,050
Kotechandpore	5,000
Central Railway station	400

Budget estimates, 1883-84.

The budget estimates as submitted provided for the following expenditure :—

	Rs.
Sonarpore-Diamond Harbour Railway	53,950
Parbatipore-Dinagepore Railway	4,39,000
Kawnia and Dhurla Railway	80,000
Total ..	5,72,950
Administrative charges	51,800
Northern Bengal State Railway extension surveys ..	52,000
Tirhoot State Railway extension surveys	30,000
Chittagong Railway survey	35,000
Sultanpore-Bogra Railway	1,87,000
Reserve	37,400
Total ..	3,93,200
GRAND TOTAL ..	9,66,150

7. In accordance with the remarks made in paragraph 3 above, the estimates for the first three works were revised and resubmitted for a net Indian outlay of—

	Rs.
Sonarpore-Diamond Harbour Railway	53,000
Parbatipore-Dinagepore Railway	4,64 000
Kawnia and Dhurla Railway	78,600

and they have been accepted for the Government of India for these amounts.

8. In the budget estimates for surveys a credit of Rs. 15,000 must be provided for the probable refund to Provincial Funds in 1883-84 of the outlay on the Tarkessur Railway survey, and allowing for this the budget estimate is accepted by the Government of India for Rs. 3,78,200, the necessary funds being provided from Provincial resources.

ORDER.—Ordered that a copy of this, with a copy of the final issues of the estimates, be forwarded to the Secretary to the Government of India, Public Works Department, and to the Financial Department of this Government, for information.

Ordered also that a copy of this, with the final issues of the budget estimates, be forwarded to the Managers, Northern Bengal and Tirhoot State Railways; Executive Engineer, Northern Bengal and Tirhoot State Railway Extension Surveys; Engineer-in-Chief, Chittagong Railway Surveys; Executive Engineer, Calcutta and South-Eastern Extension and Tarkessur Railway; and Examiner of Public Works Accounts, Bengal, for information and guidance.

By order of the Lieutenant-Governor of Bengal,

H. C. LEVINGE,

Secretary to the Government of Bengal,
P. W. Dept.

J. E. S.—Reg. No. 163940—212—2-4-83.

1883.

GOVERNMENT OF BENGAL.

PUBLIC WORKS DEPARTMENT.

Railway.

To

No. 1666RA.

Dated the 30th March 1883.

Received

42—STATE RAILWAYS CAPITAL.

ORDERS on the Revised Estimates for 1882-83 with Bud
Estimates for 1883-84 of Provincial Works and Surveys.

2/10

FINAL ISSUE.

42.—STATE RAILWAYS—CAPITAL.

BUDGET ESTIMATE

CAPITAL

OF THE

SONARPORE DIAMOND HARBOUR EXTENSION

FOR THE YEAR

1883-84.

J. J. B.—Reg. No. 429J—100—11-4-83.

CALCUTTA AND SOUTH-EASTERN STATE RAILWAY.

SONARPORE AND DIAMOND HARBOUR EXTENSION.

Abstract of Budget Estimate (capital) for the year 1883-84.

MAIN HEADS OF ACCOUNTS.	Budget grant, 1882-83.	Regular estimate, 1882-83.	Estimated during 1883-84.	Incurred to end of 1881-82.	Total.	Future year.	Sanctioned estimate.
CONSTRUCTION ACCOUNTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Preliminary expenses. { Survey expenses ... Plant ... ... Establishment, including salaries, allowances, and contingencies.	.....	402	.....	18,993	19,395	.....	18,700
II.—Land	15,365	12,114	.....	48,762	60,876	.....	90,237
III.—Construction of line { Earthwork	19,050	1,58,594	50,000	1,11,895	3,20,489	.....	3,17,568
Bridgework	16,214						
Tunnels	.....						
Level-crossings, huts, lodges, &c.	8,810						
Gradients and mile-posts, &c.	1,500						
Fencing	87,820						
Electric telegraph ...	.....						
IV.—Ballast and permanent-way. { Ballast	1,14,052	6,63,903	20,000	5,15,344	11,99,247	.....	11,70,902
Permanent-way... ...	2,90,723						
V.—Stations and Buildings. { Stations and offices ... Workshops and store buildings ... ... Staff quarters ... ... Station machinery ...	77,239	1,64,983	9,000	65,077	2,39,060	25,000	2,53,138*
TOTAL CONSTRUCTION ACCOUNT ...	6,30,773	9,99,996	79,000	7,60,071	18,39,067	25,000	18,50,545
VI.—Plant ... { Engineering ... ... Locomotive ... ... Carriage and wagon ... Station and office furniture	5,000	11,746	.....	8,254	20,000	.....	20,000
VII.—Steam ferries	.....	.....	.....	.....	.....	.....	.....
VIII.—Rolling stock. { Locomotive ... ... Carriage and wagon ...	2,17,785	2,52,866	.....	9,434	2,62,300	.....	2,46,800†
IX.—Establishment	29,442	30,796	.....	31,070	61,866	.....	57,581‡
TOTAL FINAL HEADS ...	8,83,000	12,95,404	79,000	8,08,829	21,83,233	25,000	21,74,926
Suspense account	5,000	—2,03,404	—26,000	2,46,404	17,000	.....	.....
GRAND TOTAL ...	8,88,000	10,92,000	53,000	10,55,233	22,00,233	25,000	21,74,926
Deduct— Receipts on Capital Accounts	.....	.....	.....	.....	.....	.....	.....
Net Indian Expenditure ...	8,88,000	10,92,000	53,000	10,55,233	22,00,233	.....	.....

* The sum of Rs. 25,000, which will be saved at Diamond Harbour, may be afterwards required if it be decided to increase the station accommodation.

† The expenditure under this head entirely depends on the date of arrival of rolling stock from England.

‡ The expenditure on this head has been exceeded on account of charge of Medical and Sanitation and of Audit and Account, for which no provision was made in the sanctioned estimate.

Detail of sums provided for under suspense account for 1883-84.

Suspense heads.	Actual balance at end of 1881-82.	Probable Transactions of 1882-83.			Probable balance at end of 1882-83.	Probable Transactions of 1883-84.			Probable balance at end of 1883-84.	Remarks.
		Debits.	Credits.	Net debits or credits.		Debits.	Credits.	Net debits or credits.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Purchases ...	—400	400	.....	400	.....	.....	.....	.....	.....	
Sales ...	20,295	.....	20,295	—20,295	.....	.....	.....	.....	.....	
Stores ...	1,04,278	1,39,869	2,02,352	—62,483	41,795	.....	26,000	—26,000	15,795	Of this Rs. 16,000 represents value, of stores, tools and plant, and Rs. 10,000 value of timber at Ootee.
Manufacture ...	—8,164	82,513	73,144	9,369	1,205	.....	.....	.....	1,205	
Miscellaneous ...	.....	30,000	30,000	.....	.....	.....	.....	.....	.....	
London stores ...	76,098	90,000	1,66,098	—76,098	.....	950	950	.....	.....	
Ditto invoices ...	53,948	54,795	1,08,743	—53,948	.....	.....	.....	.....	.....	
Workshop manufacture ...	349	.....	349	—349	.....	.....	.....	.....	.....	
	2,46,404	3,97,577	6,00,981	—2,03,404	43,000	950	26,950	—26,000	17,000	

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FINAL ISSUE.

42—STATE RAILWAYS—CAPITAL.

BUDGET ESTIMATE,

CAPITAL,

OF THE

NORTHERN BENGAL STATE RAILWAY,

DINAGEPORE EXTENSION,

FOR THE YEAR

1883-84.

Beng. Sect. Press—Reg. No. 442J—100—13-4-83.

NORTHERN BENGAL STATE RAILWAY.

DINAGEPORE EXTENSION.

Abstract Budget Estimate (Capital) for the year 1883-84.

MAIN AND MINOR HEADS OF ACCOUNT.	Budget grant for 1882-83.	EXPENDITURE. Regular estimate, 1882-83.	Estimated during 1883-84.	Incurred to end of 1881-83.	Total.	Future years.	Sanctioned estimate.	REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
CONSTRUCTION ACCOUNTS.								
I.—Preliminary expenses ... Survey expenses...	.....	.....	.....	1,786	1,786	.....	263	
Plant	.....	.....	.....	155	155	.....	840	
Establishment, including salaries and allowances and contingencies	.....	.....	.....	5,387	5,387	.....	1,312	
II.—Land	5,900	56,000	.....	499	56,499	.....	57,322	
III.—Construction of line: Earthwork ...	32,800	42,000	9,000	13,445	64,565	.....	64,830	
Bridge-work ...	15,600 / 1,70,200	1,57,148	80,400	88,954	3,26,502	.....	3,29,830	
Tunnels	.....	.....	.....	.....	.....	.....	.....	
Level-crossings, huts, lodges, &c., &c.	.....	4,000	9,000	5	13,005	.....	13,210	
Fencing	.....	.....	54,000	11,845	65,845	.....	63,179	
Electric telegraph	.....	.....	.....	.....	.....	.....	.....	
IV.—Ballast and Permanent-way ... Ballasting ...	25,000	62,000	34,000	1,000	97,000	.....	97,574	
Permanent-way ...	2,86,000	1,44,506	2,34,200	47,038	4,25,744	.....	3,88,620	
V.—Stations and Buildings ... Stations and offices	20,000	21,000	17,000	.....	38,000	.....	38,116	
Workshops and store-buildings	.....	.....	.....	.....	.....	.....	.....	
Staff quarters ...	5,000	5,000	4,500	120	9,620	.....	9,475	
Station machinery	15,000	9,152	2,500	408	12,060	.....	9,697	
TOTAL CONSTRUCTION ACCOUNT ...	5,75,500	5,00,926	4,66,600	1,70,642	11,16,168	.....	10,74,268	
VI.—Plant ... Engineering ... / Locomotive ... / Carriage and wagon / Station and office furniture ...	7,000	—9,000	.....	23,300	14,300	.....	12,821	
VII.—Steam Ferries	.....	.....	.....	.....	.....	.....	.....	
VIII.—Rolling-stock ... Locomotive ...	.....	.....	.....	.....	.....	.....	.....	
Carriage and wagon	.....	.....	.....	.....	.....	.....	.....	
IX.—Establishment as per schedule A	17,500	14,880	25,600	5,385	45,765	.....	62,235	
	6,00,000	5,06,806	4,70,100	1,99,327	11,76,233	.....	.....	
Suspense Account as per Schedule B	.....	+8,194	—6,100	+3,506	+5,600	.....	.....	
GRAND TOTAL ...	6,00,000	5,15,000	4,64,000	2,02,833	11,81,833	.....	11,49,324	
Deduct— Receipts on Capital Account ...	.....	.....	.....	.....	.....	.....	.....	
Net Indian Expenditure ...	6,00,000	5,15,000	4,64,000	2,02,833	11,81,833	.....	.....	

DINAGEPORE EXTENSION.

SCHEDULE B.

Detail of sums provided under suspense account for the year 1883-84.

	Actual balance at the end of 1881-82.	Transactions of 1882-83.			Balance at end of 1882-83.	Probable transactions of 1883-84.			Probable balance at end of 1883-84.
		Debits.	Credits.	Net debits or credits.		Debits.	Credits.	Net debits or credits.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Purchases	.....	.....	.....	.....	.....	.....	.....	.....	.....
Sales	.....	.....	.....	.....	.....	.....	.....	.....	.....
Stores	.....	.....	.....	.....	.....	.....	.....	.....	.....
Manufactures	3,205	43,500	35,205	8,295	11,500	15,600	21,600	—6,000	5,500
Workshop manufactures	.....	.....	.....	.....	.....	.....	.....	.....	.....
Miscellaneous advances	301	700	801	—101	200	800	900	—100	100
London stores	.....	.....	.....	.....	.....	.....	.....	.....	.....
Ditto invoices	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total ...	3,506	44,200	36,006	+8,194	11,700	16,400	22,500	—6,100	5,600

SCHEDULE A.

DINAGEPORE EXTENSION.

CAPITAL AND REVENUE.

Budget Estimate of Establishment on the Northern Bengal State Railway, for the year 1883-84.

Number.		Detail.	Monthly salary of office.	Estimate, 1882-83.					Estimate, 1883-84.					Remarks.
1882-83.	1883-84.			Per mensem.	Per annum.	Distribution of charges.			Per mensem.	Per annum.	Distribution of charges.			
						Capital.	Revenue.	Total.			Capital.	Revenue.	Total.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Direction and Management ...	...	...	...	...	...	...	400	4,800	4,800	...	4,800	
		Audit and Accounts	...	100	1,200	1,200	...	1,200	100	1,200	1,200	...	1,200	
		Allowance to Superintendent of Works, Northern Bengal State Railway	100	100	1,200	1,200	...	1,200	100	1,200	1,200	...	1,200	
	1	Assistant Engineer, 1st grade ...	450	...	...	...	...	...	450	5,400	5,400	...	5,400	
1	...	Ditto, 2nd do. ...	350	350	4,200	4,200	...	4,200	...	...	...	...	...	
1	1	Supervisor, 1st do. ...	200	200	2,400	2,400	...	2,400	200	2,400	2,400	...	2,400	
	1	Overseer, 1st do. ...	100	...	...	...	...	...	100	1,200	1,200	...	1,200	
	1	Do., 2nd do. ...	80	...	...	...	...	...	...	960	960	...	60	
1	1	Sub-overseer, 1st do. ...	50	50	600	600	...	600	50	600	600	...	600	
1	2	Clerks	50	50	600	600	...	600	100	1,200	1,200	...	1,200	
2	2	Do.	35	70	840	840	...	840	70	840	840	...	840	
10	15	Chaprassies and khalassies ...	7	70	840	840	...	840	100	1,200	1,200	...	1,200	
		Travelling allowances	...	250	3,000	3,000	...	3,000	375	4,500	4,500	...	4,500	
		Total ...	...	...	14,880	14,880	...	14,880	...	25,500	25,500	...	25,500	

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FINAL ISSUE.

52—STATE RAILWAYS.

BUDGET ESTIMATE

CAPITAL

OF THE

TIRHOOT STATE RAILWAY,

HAJEEPORE EXTENSION,

FOR THE YEAR

1883-84.

P. M. D'M.—Reg. No. 354 & 746J—100—30-4-83.

HAJEEPORE EXTENSION, TIRHOOT STATE RAILWAY.

Abstract of Budget Estimate (Capital) for the year 1883-84.

Main and Sub-head of Accounts.	Budget grant, 1882-83.	Expenditure. Regular estimate, 1882-83.	Estimated during 1883-84.	Incurred to end of 1881-82.	Total.	Future years.	Sanctioned estimate.	Remarks.
Construction Accounts.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I.—Preliminary expenses. Survey expenses ...	... ..	1,000	.....	2,829	3,829	.....	2,100	
Plant	.....	.....	.....	3,827	3,827	.....	3,075	
Establishment, including salaries, allowances, and contingencies	.....	.....	.....	13,412	13,412	.....	12,600	
	.....	1,000	.....	20,068	21,068	.....	18,375	
II.—Land	.....	5,000	72,000	Nil.	77,000	537	77,539	
III.—Construction of line. Earthwork	.....	10,000	77,000	.....	87,000	.....	87,542	
Bridgework	.....	.....	1,62,000	.....	1,62,000	.....	1,63,718	
Tunnels	.....	.....	.....	.....	.....	.....	.....	
Level-crossings, huts, lodges, &c.... ...	.....	.....	19,000	.....	19,000	.....	19,391	
Fencing	.....	.....	26,500	. . ..	26,500	.....	26,684	
Electric telegraph ...	.....	.....	.....	.....	.....	.....	.....	
	.....	10,000	2,84,500	.....	2,94,500	2,835	2,97,335	
IV.—Ballast and permanent-way ... Ballasting	.....	20,000	1,39,655	.....	1,59,655	.....	1,59,655	
Permanent-way ...	.....	.....	6,00,745	.....	6,00,745	.....	9,06,427	
	.....	20,000	7,40,400	.....	7,60,400	3,05,682	10,66,082	
V.—Stations and buildings ... Stations and offices...	.....	.....	50,450	... ..	50,450	.....	50,942	
Workshops store buildings	.....	.....	.... .	.....	.....	.....	.....	
Staff-quarters ..	.....	.....	31,200	.....	31,200	.....	31,541	
Station machinery ...	.....	.....	53,950	.....	53,950	.....	59,790	
	.....	.....	1,35,600	.....	1,35,600	6,675	1,42,273	
Total Construction Accounts ...	.....	36,000	12,32,500	20,068	12,88,568	3,15,729	16,01,604	
VI.—Plant ... Engineering	.....	2,000	20,000	.....	22,000	.....	23,478	
Locomotive	.....	.....	.....	.....	.....	.....	.....	
Carriage and wagon, station and office furniture ...	.....	.....	4,000	.....	4,000	.....	4,882	
	.....	2,000	24,000	.....	26,000	2,360	28,360	
VII.—Steam ferries	.....	.....	.....	.....	... .	1,78,500	1,78,500	
VIII.—Rolling stock. Locomotive ...	.....	.....	.....	.....	.....	.....	47,376	
Carriage and wagon	.....	.....	.....	.....	.....	.....	1,84,747	
	....	.....	.....	.....	.....	2,32,123	2,32,123	
IX.—Establishment as per Schedule A	.....	1,000	54,500	.....	55,500	15,660	71,160	
Total final heads ...	.....	39,000	13,11,000	20,068	13,70,068	7,44,372	21,11,747	
Suspense account as per Schedule B ...	.....	11,000	—11,000	.....	.....	.....	.....	
Grand Total ...	.....	50,000	13,00,000	20,068	13,70,068	7,44,372	21,11,747	
Deduct—								
Receipts on capital account ...	.....	.....	... ..	.....	.....	.....	.....	
	.....	50,000	13,00,000	20,068	13,70,068	.....	.....	
Deduct—								
Debits to the Indian books by credit to "Expenditure in England" for value of English stores received and other items charged off in England	.....	.....	.....	.....	.....	.....	... ..	
Net Indian expenditure ..	.....	50,000	13,00,000	20,068	13,70,068	.....	.....	

HAJEEPORE EXTENSION TIRHOOT STATE RAILWAY.

SCHEDULE B.

Detail of sums provided for under Suspense Accounts for 1883-84.

Suspense Heads.	Actual balance at end of 1881-82.	Probable Transaction of 1882-83.			Probable balance at end of 1882-83.	Probable Transaction of 1883-84.			Probable balance at end of 1883-84.	Remarks.
		Debits.	Credits.	Net debits or credits.		Debits.	Credits.	Net debits or credits.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Purchase ... { Stores ... ... / Plant ... ... }	.....	.....	.....	.....	.....	20,000	20,000	.....	.....	
Sales	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Stores	.....	11,000	.....	.....	11,000	.....	11,000	—11,000	.....	
Manufacture	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Miscellaneous advance	.....	.....	.....	.....	.....	10,000	10,000	.....	.....	
London stores	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Do. invoices	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Workshop manufacture	.....	.....	.....	.....	.....	10,000	10,000	.....	.....	
Total ...	.....	11,000	.....	.....	11,000	40,000	51,000	—11,000	.....	

HAJEEPORE EXTENSION.

TIRHOOT STATE RAILWAY.

Abstract of Establishment Charges, 1883-84.

Sub-heads of Establishments.	Salaries, 1883-84.	Travelling, 1883-84.	Contingencies, 1883-84.	Total.		Distribution.			
						Capital.		Revenue.	
				1882-83.	1883-84.	1882-83.	1883-84.	1882-83.	1883-84.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Direction	600	600	600	.....	1,800	.....	1,800	.....	.....
Engineering	40,452	4,800	840	1,000	46,092	1,000	46,092	.....	.....
Stores	2,412	720	468	.....	3,600	.....	3,600	.....	.....
Audit and Accounts	1,272	420	596	.....	2,288	.....	2,288	.....	.....
Medical and Sanitation	720	.....	.....	.....	720	.....	720	.....	.....
Total ...	45,456	6,540	2,504	1,000	54,500	1,000	54,500	.....	.....

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CAPITAL AND

Budget Estimate of Establishment on the

Number. 1882-83.	Number. 1883-84	Details.	Monthly salary of office.	Estimate, Per mensem.	Estimate, For one month; March only.
		Direction.	Rs.	Rs.	Rs.
...	1	Clerk, 3rd grade	50	.....	.....
		Travelling allowances ...	50	.....	.....
		Total ...	.....	.....	.....
		ENGINEERING DEPARTMENT.			
		Engineer Establishment.			
...	1	Executive Engineer, 4th grade ... Rs. 550	690	.....	.....
		Military pay of ditto ... 140			
...	1	Assistant Engineer, 2nd grade	350	.....	.....
		Total Engineer Establishment ...	.....	.....	.....
		Upper Subordinate Establishment.			
1	1	Sub-Engineer, 1st grade	400	400	400
...	1	Supervisor, 1st „	200	.....	.....
1	1	Ditto 2nd „	150	150	150
...	2	Platelayers	Each 250	.....	.....
		Sub-divisional allowance	30	60	60
		Total Upper Subordinate Establishment ...	.....	.....	610
		Lower Subordinate Establishment.			
2	4	Lower Subordinates	Each 40	45	90
		Total Lower Subordinate ...	.....	.....	90
		Petty Establishment.			
...	1	Cash jemadar	10	.....	.....
...	1	Police guard	60	.....	.....
		Total ...	.....	.....	.....
		Office Establishment.			
...	1	Accountant, 4th grade	80 to 150	.....	.....
...	1	Clerk, 2nd grade	90	.....	.....
...	2	Do., 3rd „	50	.....	.....
...	2	Do. „ „	40	.....	.....
...	2	Do. „ „	35	.....	.....
...	2	Do. „ „	25	.....	.....
...	1	Draftsman	50	.....	.....
...	1	Ditto	40	.....	.....
...	1	Cashier	50	.....	.....
...	1	Pay clerk	30	.....	.....
...	4	Office peons	Each 6	.....	.....
...	2	Sub-divisional clerks	„ 40	.....	.....
...	2	Peons	„ 6	.....	.....
...	2	Chowkidars	„ 5	.....	.....
		Total Office Establishment ...	.....	.....	.....
		Travelling allowance ...	400	.....	200
		Total Engineering Establishment ...	.....	.....	900

DULE A.

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REVENUE.

Tirhoot State Railway, Hajeepore Extension, for the year 1883-84.

1882-83.			Estimate, 1883-84.					Remarks.
Distribution of charges.			Per mensem.	Per annum.	Distribution of charges.			
Capital.	Revenue.	Total.			Capital.	Revenue.	Total.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
.....	.....	.....	50	600	600	.....	600	
.....	.....	.....	50	600	600	.....	600	
.....	.....	.....	.....	1,200	1,200	.....	1,200	
.....	.....	.....	690	8,280	8,280	.....	8,280	
.....	.....	.....	350	4,200	4,200	.....	4,200	
.....	.....	.....	1,040	12,480	12,480	.....	12,480	
400	.....	400	400	4,800	4,800	.....	4,800	
.....	.....	.....	200	2,400	2,400	.....	2,400	
150	.....	150	150	1,800	1,800	.....	1,800	
.....	.....	.....	500	6,000	6,000	.....	6,000	
60	.....	60	30	360	360	.....	360	
610	.....	610	1,130	15,360	15,360	.....	15,360	
90	.....	90	160	1,920	1,920	.....	1,920	
90	.....	90	160	1,920	1,920	.....	1,920	
.....	.....	.....	10	120	120	.....	120	
.....	.....	.....	60	720	720	.....	720	
.....	.....	.....	70	840	840	.....	840	
.....	.....	.....	135	1,620	1,620	.....	1,620	
.....	.....	.....	90	1,080	1,080	.....	1,080	
.....	.....	.....	100	1,200	1,200	.....	1,200	
.....	.....	.....	80	960	960	.....	960	
.....	.....	.....	70	840	840	.....	840	
.....	.....	.....	50	600	600	.....	600	
.....	.....	.....	50	600	600	.....	600	
.....	.....	.....	40	480	480	.....	480	
.....	.....	.....	50	600	600	.....	600	
.....	.....	.....	30	360	360	.....	360	
.....	.....	.....	24	288	288	.....	288	
.....	.....	.....	80	960	960	.....	960	
.....	.....	.....	12	144	144	.....	144	
.....	.....	.....	10	120	120	.....	120	
.....	.....	.....	821	9,852	9,852	.....	9,852	
200	.....	200	400	4,800	4,800	.....	4,800	
900	.....	900	.....	45,252	45,252	.....	45,252	

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CAPITAL AND

Budget Estimate of Establishment on the Tirhoot

Number. 1882-83.	Number. 1883-84.	Details.	Monthly salary of office.	Estimate. Per mensem.	Estimate. Per annum.
		Audit and Accounts.	Rs.	Rs.	Rs.
.....	2	Clerks, 3rd grade	Each 50	.....	.....
.....	1	Peon	6	.....	.....
		Total ...	.....	.....	.....
		Travelling allowance	35	.....	.....
		Total Audit and Accounts ...	.....	.....	.....
		Store Department.			
.....	2	Sub-Storekeeper, 1st grade	Each 60	.....	.....
.....	1	Ward-keeper	35	.....	.....
.....	1	Clerk	25	.....	.....
.....	1	Peon	6	.....	.....
.....	3	Chowkidars	Each 5	.....	.....
		Total ...	.....	.....	.....
		Travelling allowance	.....	.....	.....
		Total Store Department ...	60	.....	.....
		Medical.			
.....	1	Hospital Assistant	40	.....	.....
.....	1	Compounder	10	.....	.....
.....	1	Peon	6	.....	.....
.....	1	Sweeper	4	.....	.....
		Total ...	.....	.....	.....
		Contingencies.			
		Engineer-in-Chief's Office	50	.....	.....
		Executive Engineer's Office	70	.....	100
		Store-keeper's Office	.....	.....	.....
		Deputy Examiner's Office	.....	.....	.....
		Total Audit, &c. ...	.....	.....	.....
		Total Traffic ...	.....	.....	.....

J. E. S.—Reg. No. 746J.—100—30-4-83.

DULE A—*concluded.*

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REVENUE.

State Railway, Hajeepore Extension, for the year 1883-84—*concluded.*

1882 83.			Estimate, 1883-84.					Remarks.
Distribution of charges.			Per mensem.	Per annum	Distribution of charges.			
Capital.	Revenue.	Total.			Capital.	Revenue.	Total.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
.....	.....	.....	100	1,200	1,200	.....	1,200	
...	.....	.....	6	72	72	.....	72	
... .	.....	.....	106	1,272	1,272	.. ...	1,272	
.....	.....	. ...	35	420	420	.....	420	
... ..	.....	... ..	141	1,692	1,692	.....	1,692	
.....	.. ...	.....	120	1,440	1,440	.....	1,440	
.....	.....	.....	35	420	420	.....	420	
.....	.....	.....	25	300	300	.....	300	
... ..	.....	.....	6	72	72	.....	72	
.....	.....	.....	15	180	180	.....	180	
.....	.....	.....	201	2,412	2,412	.. ...	2,412	
.....	.....	.....	60	720	720	.....	720	
.....	.....	.....	261	3,132	3,132	.....	3,132	
.....	.....	.....	40	400	480	.....	480	
.....	.....	.....	10	120	120	.....	120	
.....	.....	.....	6	72	72	.....	72	
.....	.....	.....	4	48	48	.....	48	
.....	.....	.....	60	720	720	.....	720	
.....	.....	.....	50	600	600	.....	600	
... ..	.. ...	100	70	840	840	.....	840	
.....	.....	.....	.....	468	468	.....	468	
.....	.....	.....	.....	596	596	.....	596	
.....	.....	.....	.....	596	596	.....	596	
.....	.....	.....	.....	.....	.....	.....	2,504	

FINAL ISSUE.

42—STATE RAILWAYS—CAPITAL.

BUDGET ESTIMATE

OF

PROVINCIAL WORKS AND SURVEYS

FOR

1883-84.

Bengal Secretariat Press—Reg. No. 427J—200—13-4-83.

32—RAILWAYS.

Budget Estimate of Provincial Works for 1883-84.

Main head.	Name of work.	Budget grant, 1882-83.	Regular estimate, 1882-83.	Budget estimate, 1883-84.	Remarks.
	Administrative charges	.....	47,300	51,800	
Preliminary expenses ...	Northern Bengal State Railway Extension Surveys ...	8,000	40,800	52,000	
	Tirhoot Railway Extension Surveys	40,000	25,850	30,000	
	Tarkessur Surveys	.....	15,000	.....	
	Chittagong Railway Surveys	.....	25,000	35,000	
Construction ...	Sultanpore-Bogra "	.....	.....	1,87,000	
	Reserve	45,000	.....	37,400	
Land	Deoghur Tramway land	.....	7,100	.....	
	Burdwan-Kutwah "	.....	7,050	.....	
	Kotechandpore "	.....	5,000	.....	
	Central Railway Station	.....	400	.....	
	Total ...	93,000	1,73,500	3,93,200	
	Deduct refund of expenditure on Tarkessur Railway Survey	.....	.....	15,000	
	Total outlay ...	93,000	1,73,500	3,78,200	

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FINAL ISSUE.

42—STATE RAILWAYS—CAPITAL.

BUDGET ESTIMATE

CAPITAL

OF THE

KAUNIA AND DHURLA RAILWAY,

FOR THE YEAR

1883-84.

H. L. G.—Reg. No. 428J—100—13-4-83.

KAUNIA AND DHURLA RAILWAY.

Abstract Budget Estimate (Capital) for the year 1883-84.

Main and Minor Heads of Account.		Budget grant, 1882-83.	Expenditure. Regular estimate, 1882-83.	Estimated during 1883-84.	Incurred to end of 1881-82.	Total probable outlay to end of 1883-84.
Construction Accounts.		Rs.	Rs.	Rs.	Rs.	Rs.
I.—Preliminary expenses ...	Survey expenses ... Plant ... ... Establishment, including salaries and allowances and contingencies ...	.....	.....	.....	910	910
II.—Land		.....	.....	.....	12,537	12,537
III.—Construction of line ...	Earthwork	.....	.....	.....	33,599	33,599
	Bridgework ...	.....	200	.....	49,835	50,035
	Level-crossings, huts, lodges, &c. ...	.....	550	.....	153	703
	Fencing	.....	1,500	.....	.....	1,500
		.....	.....	.....	.....	.....
IV.—Ballast and Permanent-way ...	Ballasting	.....	.....	.....	.....	.....
	Permanent-way ...	.....	50	1,000	4,76,433	4,77,483
V.—Stations and Buildings ...	Stations and offices ...	.....	300	1,000	6,728	8,028
	Workshops and store-buildings ...	.....	150	.....	.....	150
	Staff quarters ...	.....	2,500	500	1,271	4,271
	Station machinery ...	.....	2,650	.....	6,060	8,710
Total Construction Accounts ...		.....	7,900	2,500	5,87,526	5,97,926
VI.—Plant ...	Engineering ...	.....	—400	.....	3,781	3,381
	Locomotive	.....	850	.....	678	1,528
	Carriage and wagon ...	.....	150	.....	.....	150
	Station and office furniture	.....	500	.....	1,285	1,785
		.....	1,100	.....	5,744	6,844
VII.—Steam ferries		.....	—8,000	70,000	1,21,235	1,83,235
VIII.—Rolling-stock	Locomotives ...	.....	1,500	.....	1,07,709	1,33,409
	Carriage and wagon ...	.....	18,100	6,100		
		.....	.....	.....	.....	.....
IX.—Establishment		.....	.....	.....	8,292	8,292
Total Final Heads ...		.....	20,600	78,600	8,30,506	9,29,706
Suspense accounts		.....	.....	.....	.....	.....
Net Indian Expenditure ...		17,500	20,600	78,600	8,30,506	9,29,706

No. 1663RA.

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Government of Bengal.

PUBLIC WORKS DEPARTMENT.

Railway.

Dated Calcutta, the 30th March 1883.

XXXI AND 43—STATE RAILWAYS.

ORDERS ON THE REVENUE REVISED ESTIMATE OF THE KAUNIA-DHURLA RAILWAY FOR 1882-83 WITH BUDGET ESTIMATE FOR 1883-84.

READ—

Government of Bengal, Public Works Department, No. 225RA, dated 13th January 1883.

Read also—

Government of India, Public Works Department, No. 190RA, dated 8th March 1883.

Revised Estimate, 1882-83.

RESOLUTION.—This is the first time the estimates for this railway are dealt with under "Railways," the transactions having been previously recorded under "Other Public Works."

2. The revised estimate is submitted for the following amounts :—

	Rs.
Receipts	97,000
Expenses	87,400
Net receipts ...	9,600

and is accepted by the Government of India in round numbers for—

	Rs.
Receipts	97,000
Expenses	87,000
Net receipts ...	10,000

Budget Estimate, 1883-84.

3. The budget estimate is submitted for—

	Rs.
Receipts	1,20,000
Expenses	1,00,400
Net receipts ...	19,600

4. The anticipated increase in the earnings is due to the expected development of traffic, especially the goods traffic which is expected to be nearly double that of the previous year. The line passes through a country growing a large amount of jute and tobacco, the greater portion of which it is expected will pass over the railway, if attracted by a judicious adjustment of rates.

5. The increase in the expenses is due to the probable large traffic necessitating heavier working expenses, and also to a slight increase in repairs and renewals.

6. With these remarks the budget estimate has been accepted by the Government of India in round figures for the following amounts :—

	Rs.
Receipts	1,20,000
Expenses	1,00,000

ORDER.—Ordered that a copy of this, with a copy of the final issue of the estimates, be forwarded to the Government of India, Public Works Department, and the Financial Department of this Government, for information.

Ordered also that a copy, with the final issue of the estimates, be forwarded to the Manager, Northern Bengal State Railway, for information.

By order of the Lieutenant-Governor of Bengal,

H. C. LEVINGE,

Secretary to the Govt. of Bengal,
P. W. Dept.

J. B. S.—Reg. No. 16587Q—70—2-4-83.

1883.

GOVERNMENT OF BENGAL.

PUBLIC WORKS DEPARTMENT.

Railway.

To

No. 1663RA.

Dated the 30th March 1883.

XXXI AND 43—STATE RAILWAYS.

ORDERS on the Revenue Revised Estimates of the Kaun and Dhurla Railways for 1882-83 with Budget Estimat for 1883-84.

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FINAL ISSUE.

XXXI AND 43—STATE RAILWAYS.

BUDGET ESTIMATE

OF

REVENUE AND EXPENDITURE

OF THE

KAUNIA AND DURLAH RAILWAY,

INCLUDING STEAM-BOAT SERVICE TO DHUBRI,

For the year 1883-84.

Bengal Secretariat Press—Reg. No. 96J—100—5-4-83.

KAUNIA AND DURLAH RAILWAY.

Budget Estimate of Revenue and Expenditure for the year 1883-84.

Heads.	Actuals in 1881-82.	Sanctioned estimate, 1882-83.	Regular estimate, 1882-83.	Budget estimate, 1883-84.
I.—Receipts—	Rs.	Rs.	Rs.	Rs.
Earnings of the line—				
Coaching traffic	30,609	47,600	34,000	38,000
Goods traffic	4,019	44,400	13,000	23,000
Electric telegraph earnings	7	150	.....	.....
Steam-boat earnings	39,033	70,000	49,000	59,000
Sundries	93	400	.....	.....
Total earnings ...	73,761	1,62,550	96,000	1,20,000
Deduct—Increase in balance of suspense account as per Appendix A	—1,120	.....	+1,000	.....
Total receipts ...	72,641	1,62,550	97,000	1,20,000
II.—Expenditure—				
Maintenance of way, works, and stations (Abstract A)	8,278	16,350	13,000	14,100
Locomotive expenses ... ... (ditto B)	5,656	11,532	12,000	15,000
Carriage and wagon expenses ... (ditto C)	1,327	2,566	2,500	3,500
Traffic expenses ... ... (ditto D)	5,729	8,744	6,300	8,000
General charges ... ... (ditto E)	4,340	9,656	7,000	7,800
Steam-boat service ... ... (ditto F)	44,436	42,302	46,000	51,200
Special and miscellaneous expenditure ... (ditto G)	302	400	200	400
Total outlay ..	70,068	91,550	87,000	1,00,000
Deduct—Decrease or add increase in balance of suspense accounts as per Appendix B	4,612	.....	.....	.....
Deduct—Amount at credit of demands payable ...	—2,439	.....	.....	.....
Total expenditure ...	72,241	91,550	87,000	1,00,000
III.—Net cash receipts	400	71,000	10,000	20,000

MEMORANDUM.

	Miles.
Number of miles open for traffic on 1st April 1882	32
Expected to open during 1882-83	.....
Total on 1st April 1883 ...	32
Expected to be open during 1883-84	.....
Total likely to be opened at the end of 1883-84 ...	32
Average number of miles expected to be open during the whole of 1883-84 ...	32
Train miles expected to be run during 1883-84	40,000

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Abstract A.

Maintenance of Way, Works and Stations.

Particulars.	Actuals in 1881-82.	Sanctioned estimate, 1882-83.	Regular estimate, 1882-83.	Budget estimate, 1883-84.
	Rs.	Rs.	Rs.	Rs.
I.—Salaries, office expenses, and general superintendence	1,997	3,666	3,000	3,000
II.—Maintenance and renewal of permanent-way, wages and materials	4,773	8,640	8,500	9,000
III.—Repairs of bridges, &c., wages and materials ...	455	1,188	1,000	1,100
IV.—Repairs of stations and buildings, wages, and materials	14	960	300	600
V.—Maintenance by contract, inclusive or exclusive of materials	.....	.....	.....	.....
VI.—New minor works	.....	1,200	180	350
VII.—Unclassified expenditure	*1,039	696	20	50
Total ...	8,278	16,350	13,000	14,100

* Includes tonga expenses, Rs 1,032

Abstract B.

Locomotive Expenses.

Particulars.	Actuals in 1881-82.	Sanctioned estimate, 1882-83.	Regular estimate, 1882-83.	Budget estimate, 1883-84.
	Rs.	Rs.	Rs	Rs.
I.—General Superintendence	1,120	1,944	2,000	2,500
II.—Running Expenses (Wages connected with the working of locomotive engines)	746	2,540	2,000	2,600
III.—Fuel	2,841	4,772	5,600	6,500
IV.—Water (including wages and stores)				
V.—Oil, tallow, and other stores expended on engines in work	122	372	500	600
VI.—Maintenance and renewals of locomotive engines and machinery	393	652	800	1,000
VII.—New minor works	390	1,192	1,000	1,500
VIII.—Payments to other lines	44	.....	.....	200
IX.—Unclassified expenditure	.....	.....	.....	.....
	.....	60	100	100
Total ...	5,656	11,532	12,000	15,000

Abstract C.

Carriage and Wagon Expenses.

Particulars.	Actuals in 1881-82.	Sanctioned estimate, 1882-83.	Regular estimate, 1882-83.	Budget estimate, 1883-84.
	Rs.	Rs.	Rs.	Rs.
I.—General superintendence...	625	1 080	1,200	1,300
II.—Repairs and renewals of vehicles and machinery—				
Coaching vehicles	336	506	400	700
Goods vehicles	120	416	250	500
III.—Cleaning carriages and wagons, and oiling ...	246	564	450	800
IV.—New minor works	.....	.....	200	200
V.—Unclassified expenditure	.....	.....	.....	.....
Total ..	1,327	2,566	2,500	3,500

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Abstract D.

Traffic Expenses.

Particulars.	Actuals in 1881-82.	Sanctioned estimate, 1882-83.	Regular estimate, 1882-83.	Budget estimate, 1883-84.
	Rs.	Rs.	Rs.	Rs.
I.—Salaries, wages, &c.—	.....	.....	.....	.....
(a) General superintendence	*2,824	1,800	2,000	2,200
(b) Station staff	1,740	3,384	3,050	4,100
(c) Train staff	258	2,600	600	800
II.—Fuel, lighting, water, and general stores ...	195	200	150	200
III.—Clothing	18	108	100	150
IV.—Printing, stationery and tickets	198	352	300	350
V.—Charges for delivery and collection of goods, &c....	.....	.....	.....	.....
VI.—Miscellaneous expenses	347	100	50	100
VII.—Payments to other lines	.....	.....	.....	.....
VIII.—Unclassified expenditure	†149	200	50	100
Total ...	5,729	8,744	6,300	8,000

* Includes tonga expenses Rs. 1,881.
† Ditto ditto „ 40.

Abstract E.

General Charges.

Particulars.	Actuals in 1881-82.	Sanctioned estimate, 1882-83.	Regular estimate, 1882-83.	Budget estimate, 1883-84.
	Rs.	Rs.	Rs.	Rs.
I.—Salaries of management—				
(1) Direction	.....	600	.....	.....
(a) Manager's office...	*1,552	2,084	1,750	1,750
(b) Audit				
(c) Account	†2,388	3,544	3,400	3,900
(d) Pay-master's office				
(e) Store Department	.....	100	.....	50
(f) Medical Department	31	100	400	400
(g) Miscellaneous	207	828	200	250
II.—Police	.....	.....	.....	.....
III.—Advertizing	162	100	50	150
IV.—Electric telegraph	.....	2,200	1,200	1,200
V.—Clearing accounts with other lines	.....	.....	.....	.....
VI.—Unclassified expenditure	.....	100	.....	100
Total ...	4,340	9,656	7,000	7,800

* Includes tonga expenses, Rs. 204.
† Ditto ditto „ 205.

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ABSTRACT F.

Steam-boat service.

PARTICULARS.	Actuals in 1881-82.	Sanctioned estimate, 1882-83.	Regular estimate, 1882-83.	Budget estimate, 1883-84.
	Rs.	Rs.	Rs.	Rs.
I.—Working vessels	10,953	11,090	12,000	13,000
II.—Repairs	4,946	1,800	5,200	6,500
III.—Fuel	23,413	24,288	24,000	26,000
IV.—Miscellaneous stores	2,302	1,800	1,200	1,500
V.—Steam traffic agencies	2,709	3,324	3,500	4,000
VI.—Unclassified expenditure	113	.....	100	200
Total ...	44,436	42,302	46,000	51,200

ABSTRACT G.

Special and Miscellaneous Expenditure.

PARTICULARS.	Actuals in 1881-82.	Sanctioned estimate, 1882-83.	Regular estimate, 1882-83.	Budget estimate, 1883-84.
	Rs.	Rs.	Rs.	Rs.
I.—Law charges	.....		.....	.....
II.—Compensation.	.....		50	100
III.—Rates and Taxes	.....		.....	.....
IV.—Interest on Revenue Balances	.....	400	.....	.....
V.—Payments to other lines	.....		.....	.....
VI.—Prizes for station gardens, &c.	.....		.....	.....
VII.—Miscellaneous	302		150	300
Total ...	302	400	200	400

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APPENDIX A.

Detail of unadjusted accounts under the head of earnings.

Particulars.	Balance at beginning of year.	Balance at close of year.	Difference. Increase.	Difference. Decrease.
	Rs.	Rs.	Rs.	Rs.
Actuals in 1881-82—				
Stations	688	1,808	1,120	.....
Foreign Railways	.....	.....	.....	.....
Total ...	688	1,808	1,120	.....
Sanctioned estimate, 1882-83—				
Stations	739	739	.....	.....
Foreign Railways	.....	.....	.....	.....
Total ...	739	739	.....	.....
Regular estimate, 1882-83—				
Stations	1,808	808	.....	1,000
Foreign Railways	.....	.....	.....	.....
Total ...	1,808	808	.....	1,000
Budget estimate, 1883-84—				
Stations	808	808	.....	.....
Foreign Railways	.....	.....	.....	.....
Total ...	808	808	.....	.....

APPENDIX B.

Detail of Suspense Accounts under the head of "Expenditure."

Particulars.	Balance at beginning of year.	Balance at the close of year.	Difference. Increase.	Difference. Decrease.
	Rs.	Rs.	Rs.	Rs.
Actuals in 1881-82—				
Stores	.....	.....	.....	.....
Suspense other than deposits & fines	—1,787	2,825	4,612	.....
Total ...	—1,787	2,825	4,612	.....
Sanctioned estimate, 1882-83—				
Stores	.....	.....	.....	.....
Suspense other than deposits & fines	1,178	1,178	.....	...
Total ...	1,178	1,178	.....	
Regular estimate, 1882-83—				
Stores	.....	.....	.....	.....
Suspense other than deposits & fines	2,825	2,825	.....	.....
Total ...	2,285	2,825	.....	.....
Budget estimate, 1883-84—				
Stores	.....	.....	.....	.....
Suspense other than deposits & fines	2,825	2,825	.....	.....
Total ...	2,825	2,825	.....	.....

No. 1664RA.

Government of Bengal.

PUBLIC WORKS DEPARTMENT.

Railway.

Dated Calcutta, the 30th March 1883.

H.—EXPENDITURE ON PUBLIC WORKS NOT CLASSED AS PRODUCTIVE.

44—Subsidized Railways.

ORDERS ON THE REVISED ESTIMATES FOR 1882-83 WITH BUDGET ESTIMATES FOR 1883-84 OF THE CHARGES FOR LAND TAKEN UP FOR THE BENGAL CENTRAL AND BAIDYABATTY-TARKESSUR RAILWAYS.

Read—

Government of Bengal, Public Works Department, No. 374RA, dated 20th January 1883.

Read also—

Government of India, Public Works Department, No. 186RA, dated 8th March 1883.

Government of India, Public Works Department, No. 227RA, dated 10th March 1883.

Revised Estimate, 1882-83.

Resolution.—In the budget orders a grant of Rs. 3,39,000 was assigned for expenditure on land required for the Bengal Central Railway during 1882-83. During the course of the year this grant was increased to Rs. 5,00,000.

2. The revised estimate is submitted for this amount, and is accepted by the Government of India.

Budget Estimates, 1883-84.

3. The expenditure likely to be incurred on land on the Bengal Central Railway during 1883-84 is estimated at Rs. 2,50,000, and provision to this extent has been made.

4. As the concession for the construction of the Baidyabatty-Tarkessur Railway is about to be given to a syndicate, it is necessary to provide for the cost of the land likely to be taken up in 1883-84. This is expected to amount to Rs. 70,000, and provision to this extent has been entered in the budget estimates for that year from Provincial funds.

Order.—Ordered that a copy of this be forwarded to the Government of Bengal, Financial Department, and to the Examiner of Public Works Accounts, Bengal, for information.

By order of the Lieutenant-Governor of Bengal,

H. C. LEVINGE,

Secy. to the Govt. of Bengal,
P. W. Dept.

J. E. S.—Reg. No. 16588C—70—2-4-83.

1883.

GOVERNMENT OF BENGAL.

PUBLIC WORKS DEPARTMENT.

Railway.

To

No. 1664RA.

Dated the 30th March 1883.

Received

44—SUBSIDIZED RAILWAYS.

ORDERS on the Revised Estimates for 1882-83, with Budge Estimates for 1883-84, of charges for land taken up for th Bengal Central and Baidyabatty-Tarkessur Railways.

No. 1259A.

Government of Bengal.

PUBLIC WORKS DEPARTMENT.

GENERAL.

Accounts.

Dated the 10*th April* 1883.

ANNUAL ESTIMATE OF INCOME AND EXPENDITURE FOR PROVINCIAL OTHER SERVICES FOR THE YEAR 1883-84.

READ—

Memorandum No. 535, dated the 17th February 1883, from the Financial Department of this Government, intimating that the grant from Provincial Funds for Public Works of all kinds has been fixed at Rs. 77½ lakhs for 1883-84.

Letter No. 643A, dated the 17th February 1883, of this Department, submitting to the Government of India, Public Works Department, a preliminary abstract of the Budget Estimate for Provincial Other Services for the year 1883-84.

Resolution No. 128AG, dated the 16th March 1883, of the Government of India, Public Works Department, reviewing the Regular and Budget Estimates of Other Public Works for the years 1882-83 and 1883-84.

Remarks.—The estimate of receipts during 1883-84, now classed under XXXV, amounts to Rs. 2,50,000, and calls for no special notice.

2. The sum which has been allotted for "Other Services," from the total grant of the year for Provincial Public Works, is Rs. 40,77,200, and the budget estimate for 1883-84 has been framed for that amount, plus a sum of Rs. 21,200, which it is anticipated will be made available for expenditure from contributions. The total outlay on Provincial Other Services during the year is therefore estimated at Rs. 40,98,400, and has been distributed over the several heads as shewn below—

		Rs.	Original works. Rs.	Repairs. Rs.	Total. Rs.
Civil Buildings	Provincial ...	11,24,000			
	Contributions ...	21,200			
			11,45,200	4,41,750	15,86,950
Communications		... ...	5,25,433	10,47,050	15,72,483
Miscellaneous Public Improvements ...		... ...	17,000	49,100	66,100
			16,87,633	15,37,900	32,25,533
Establishments		... ...	... ...	... ...	8,22,867
Tools and Plant		... ...	... ...	... ...	50,000
					40,98,400

3. The amount available for original works during the year is less than one-half of that during 1882-83, and is little more than sufficient to carry out to completion the works which are already in hand. It has consequently been impossible to make any provision for a large number of works which Civil officers have brought forward in the annual schedules of demands for new works. The grants which have been made in the budget estimate for works in progress have been based upon the information afforded in the monthly Progress Reports for January 1883, and are believed to be sufficient for the requirements of the year; but Superintending Engineers should carefully review the state of the various works in progress in their circles, with reference to the budget grants, and furnish a report as soon as possible showing how far the budget grants require to be modified to suit the requirements of each work in progress.

4. On the receipt of the reports referred to in the previous paragraph, the necessary allotments will be made from the grants for minor works to Civil officers and Superintending Engineers to enable them to sanction estimates for minor original works connected with their Departments.

5. The attention of all Superintending Engineers is drawn to the rules of the Public Works Department Code prohibiting any expenditure on works until

detailed estimates have been sanctioned and an allotment of funds made; and they are directed to take the necessary steps for the early submission of estimates for all the works entered in the budget for which estimates have not yet been prepared.

6. The grants for the repair of buildings and the maintenance of roads are, with few exceptions, the same as those applied for by Superintending Engineers in their schedules of demands. The grant for civil buildings, though exceeding that for 1882-83 is almost the same as that for 1881-82, while the estimated cost of maintaining provincial roads is nearly Rs. 25,000 in excess of that estimated in the previous years. The administration of all matters connected with repair and maintenance of buildings and roads is placed in the hands of Superintending Engineers, and their attention should be particularly directed towards efficiently carrying out the programme for quadrennial repairs for the year.

7. The portion of the establishment charges for 1883-84, which have to be met from the Provincial grant for Other Services, amounts to Rs. 8,22,867, and that for tools and plant, to Rs. 50,000.

8. To meet the requirements of the scheme for Local Self-Government, the grants in the budget estimate for 1883-84 have been shewn by Civil Divisions instead of by Public Works Circles. The grants made in Part II for ordinary repairs to buildings are, as heretofore, entirely at the disposal of Superintending Engineers, and are not in any way to be considered as being at the disposal of Commissioners of Divisions.

ORDER.—Ordered that a copy of this Resolution, and of the budget estimate referred to, be forwarded to the several Superintending Engineers of Public Works Circles in Bengal; to Superintendent of Works, Calcutta; to the Examiner of Public Works Accounts, Bengal, and to the Accountant-General, Bengal, for information and guidance.

Ordered also that a copy of the above Resolution, and of the budget estimate referred to, be forwarded to all Commissioners of Divisions in Bengal; to the Inspectors-General of Jails, Police, and Registration, Lower Provinces; to the Surgeon-General, Bengal, and to the Director of Public Instruction, for information.

Ordered also that a copy of the above Resolution, and of the budget estimate referred to, be forwarded to the Financial, Revenue, Judicial, and General Departments of this Government, for information.

By order of the Lieutenant-Governor of Bengal,

S. T. TREVOR, *Col.*, R.E.,

Secretary to the Govt. of Bengal,

P. W. Dept.

B. D.—Reg. No. 16799—282—11-4-83.

1883.

GOVERNMENT OF BENGAL.

PUBLIC WORKS DEPARTMENT.

GENERAL.

Accounts.

To

Resolution No. 1259A.

Dated the 10th April 1883.

ORDERS on annual estimate of income and expenditure for Provincial Other Services for 1883-84.

FINAL ISSUE.

PUBLIC WORKS DEPARTMENT.

PROVINCIAL SERVICES BUDGET ESTIMATE

OF THE

BUILDINGS AND ROADS BRANCH

OF THE

PUBLIC WORKS DEPARTMENT

OF THE

GOVERNMENT OF BENGAL

FOR THE YEAR

1883-84.

S. T. TREVOR, COL., R.E,

Secy. to the Govt. of Bengal,
Public Works Dept.

CALCUTTA,
The 10th April 1883.

Reg. Nos. 14999, 16255, 16395 & 16362J—252—13-4-83.

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REVENUE.

GOVERNMENT OF BENGAL.

BUDGET ESTIMATE OF PROVINCIAL SERVICE PUBLIC WORKS REVENUE IN BENGAL FOR THE YEAR 1883-84.

BUDGET ESTIMATE OF THE REVENUE THAT WILL BE REALIZED BY, AND ON ACCOUNT OF, PROVINCIAL SERVICES OF THE PUBLIC WORKS DEPARTMENT IN BENGAL, FOR THE YEAR FROM 1ST APRIL 1883 TO 31ST MARCH 1884.

	BUDGET ESTIMATE, 1883-84.	BUDGET ESTIMATE, 1882-83.	REVISED ESTIMATE, 1882-83.
	Rs.	Rs.	Rs.
Rent of quarters for Officers, the returns from which are expected to yield interest on the cost of construction ...	15,000	.....	.....
Rent of buildings, the returns from which are not expected to yield interest on the cost of construction	52,000	52,000	52,000
Casual rent of buildings	2,500	2,500	2,500
Sales of buildings	500	500	500
„ of tools and plant	4,000	4,000	40,000
„ of produce	1,000	1,000	1,000
„ of old materials	13,000	13,000	13,000
Value of materials received from old buildings	6,300	6,300	6,300
Unclaimed Deposits	700	700	700
Fines, Refunds, and Miscellaneous	1,10,000	60,000	65,000
Rents from Strand Bank	45,000	45,000	45,000
Total Revenue to be realized in Public Works Department ...	2,50,000	1,85,000	1,90,000

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CHARGES.

GOVERNMENT OF BENGAL.

BUDGET ESTIMATE OF EXPENDITURE ON PUBLIC WORKS FROM PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1883-84.

ABSTRACT OF THE ESTIMATED CHARGES FOR PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL, FOR THE YEAR FROM 1ST APRIL 1883 TO 31ST MARCH 1884.

	Reference to Detailed Estimate.	Budget Estimate, 1883-84.	Budget Estimate, 1882-83.	Revised Estimate, 1882-83.
ORIGINAL WORKS.	Pages.	Rs.	Rs.	Rs.
Civil Buildings	4 to 11	11,24,000	24,21,500	27,36,000
Communications	10 to 15	5,25,433	8,38,000	6,28,000
Miscellaneous Public Improvements ...	14-15	17,000	26,000	1,10,000
		16,66,433	32,85,500	34,74,000
REPAIRS.				
Civil Buildings	16 to 40	4,41,750	3,74,500	4,24,400
Communications	41 to 55	10,47,050	10,23,700	10,23,600
Miscellaneous Public Improvements ...	56-57	49,100	38,800	39,800
		15,37,900	14,37,000	14,87,800
TOTAL WORKS AND REPAIRS.				
Civil Buildings		15,65,750	27,96.000	31,60,400
Communications		*15,72,483	18,61,700	16,51,600
Miscellaneous Public Improvements ...		66,100	64,800	1,49,800
		32,04,333	47,22,500	49,61,800
Establishment	64 to 75	8,22,867	9,03,389	9,03,300
Tools and Plant	76	50,000	1,25,143	1,59,900
Stock and Suspense	77	.....	.....	.....
GRAND TOTAL ...		40,77,200	57,51,032	60,25,000

ABSTRACT OF THE CHARGES TO BE INCURRED BY THE PUBLIC WORKS DEPARTMENT FROM PROVINCIAL SERVICES AND CONTRIBUTIONS AS DETAILED WITHIN.

	1883-84.						Budget Estimate, 1882-83.	Revised Estimate, 1882-83.
	Original Works.	Repairs	Establishment.	Tools and Plant.	Stock and Suspense.	Total.		
PROVISION FROM PROVINCIAL SERVICES—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
In India... ...	16,66,433	15,37,900	8,22,867	50,000	.....	40,77,200	57,51,032	60,25,000
In England ...	.....	.....	.....	.....	.....	.....	.....	.....
Total as above ...	16,66,433	15,37,900	8,22,867	50,000	.....	40,77,200	57,51,032	60,25,000
PROVISION FROM CONTRIBUTIONS—								
In India... ...	21,200	.....	.....	.....	.....	21,200	23,700	28,500
GRAND TOTAL ...	16,87,633	15,37,900	8,22,867	50,000	.....	40,98,400	57,74,732	60,53,500

* In addition to this expenditure from Provincial funds, a sum of Rs. 44,92,500 has been estimated from Incorporated Local Funds for expenditure on Road in Bengal during 1883-84.

DETAIL OF THE BUDGET ESTIMATE FOR ORIGINAL WORKS

Head of Classification.	Division.	Locality.	Item No.	Project and Work.
				Civil Buildings.
Court-houses, treasuries, and record-rooms.	Presidency ...	Jessore ..	1	Constructing a new Collector's cutcherry ...
	" ...	Khoolna ...	2	Ditto new court-houses ... ...
	Dacca ...	Mymensingh...	3	Ditto a new Judge's court ... ...
	" ...	" ...	4	Additions and alterations to Collector's court ...
	" ...	Furreedpore ...	5	Constructing a new court-house for the Judge and his subordinates ... ...
	Chittagong ...	Comillah ...	6	Additions to the Collector's court ... ...
	Rajshahye and Cooch Behar.	Pubna ...	7	Constructing a court-house for the District Judge
	" ...	Bauleah ...	8	Additions and alterations to the record-room of the Judge's court, and supply of new record-racks in the office of the Commissioner ... ...
	Chota Nagpore	Ranchee ...	9	Constructing Deputy Commissioner's cutcherry...
	Patna ...	Gya ...	10	Ditto a new court-house for Magistrate and Collector ... ...
	" ...	Durbhunga ...	11	Ditto a new court-house for Magistrate and Collector ... ...
	" ..	" ...	12	Supplying fixed iron record-racks for the above court-house ... .
	.....	.....	13	Constructing Moonsiffs' courts in Bengal ...
Residence for the Local Government	Rajshahye and Cooch Behar.	Darjeeling ...	14	Dismantling and re-building unsafe portions of the "Shrubbery" ... ...
Secretariat Offices.	Calcutta ...	Calcutta ...	15	Constructing south facade to Writers' Buildings ..
	" ...	" ...	16	Ditto octagon and west grand staircase of ditto ... .
	" ...	" ...	17	Ditto out-offices to Block No. 3 of the Writers' Buildings ... ...
	" ...	" ..	18	Ditto to Block No. 4 of ditto ...
	Rajshahye and Cooch Behar.	Darjeeling ..	19	Ditto Secretariat buildings ...
District (Sub-divisional) Court Buildings.	Burdwan ...	Rampore Hât	20	Ditto sub-divisional buildings ...
	Dacca ...	Netrokona ...	21	Ditto ditto ditto ...
				Carried over ...

OF BENGAL.

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I.

UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1883-84.

Amount of Estimate.	Outlay.		Grant, 1883-84.		Item No.	Remarks and References.
	Actual to end of 1881-82.	Probable during 1882-83.	Amount.	Total.		
Rs.	Rs.	Rs.	Rs.	Rs.		
1,70,522	83,229	33,000	40,000		1	Estimate sanctioned in Bengal Government, Public Works Department's No. 455B of 3rd March 1881.
.....	.....	.....	40,000		2	Ditto under preparation.
1,62,267	9,190	20,000	25,000		3	Ditto sanctioned in Bengal Government, Public Works Department's No. 680B of 1st March 1883.
.....	.....	15,000	10,000		4	Ditto under preparation.
1,53,044	.....	5,000	25,000		5	Ditto sanctioned in Bengal Government, Public Works Department's No. 641B of 26th February 1883.
28,372	.....	8,372	20,000		6	Ditto ditto ditto No. 594B of 21st February 1883.
1,55,111	.....	30,000	20,000		7	Ditto ditto ditto No. 764B of 9th March 1883.
12,524	7,321	4,203	1,000		8	Ditto ditto ditto, No. 973B of 16th March 1882.
1,07,203	33,520	43,683	30,000		9	Revised estimate sanctioned in Bengal Government, Public Works Department's No. 2298B of 28th October 1881.
1,14,661	44,986	59,675	10,000		10	Estimate sanctioned in Bengal Government, Public Works Department's No. 740B of 28th February 1882.
1,43,463	40,154	45,000	40,000		11	Ditto ditto ditto No. 695B of 23rd February 1882.
10,868	.....	6,868	4,000		12	Ditto ditto ditto No. 1586B of 10th May 1882.
.....	.....	.....	35,000		13	Estimates not received.
				3,00,000		
.....	.....	.....	50,000		14	Estimate under preparation.
				50,000		
4,16,919	3,13,845	75,000	20,000		15	Revised estimate sanctioned in Bengal Government, Public Works Department's No. 3051B of 7th October 1882.
1,58,844	1,13,666	25,178	20,000		16	Ditto ditto ditto No. 3053B of 7th October 1882.
.....	.....	.....	20,000		17	Estimate not received.
.....	.....	.....	40,000		18	Ditto ditto.
.....	.....	.....	1,50,000		19	Ditto ditto.
				2,50,000		
31,263	2,021	14,242	15,000		20	Estimate sanctioned in Bengal Government, Public Works Department's No. 535B of 9th February 1882.
.....	.....	.....	3,000		21	Ditto not received.
.....	.....	.....	18,000	6,00,000		

PROVINCIAL SERVICES
PUBLIC WORKS BUDGET ESTIMATE.

GOVERNMENT

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PART

DETAIL OF THE BUDGET ESTIMATE FOR ORIGINAL WORKS UNDER

Head of Classification.	Division.	Locality.	Item No.	Project and Work.
				Civil Buildings—*continued.*
				Brought forward ...
District (Sub-divisional) Court Buildings—*concld.*	Patna ...	Nowadah ...	22	Constructing a sub-divisional court-house ...
	Chota Nagpore	Palamow ...	23	Ditto ditto ditto ...
	Bhagulpore ...	Arrarea ...	24	Ditto ditto buildings ...
	" ...	Jamtara ...	25	Ditto ditto court-house ...
Churches ...	Rajshahye and Cooch Behar.	Darjeeling ...	26	Ditto a tower for St. Andrews' church ...
	.....	.....	27	Minor works (other buildings) ... ...
Central Jail ...	Dacca ...	Dacca ...	28	Converting the district into a central jail ...
	" ...	" ...	29	Ditto the present European ward into a civil ward in the above jail ... ...
	Burdwan ...	Midnapore ...	30	Constructing residence for the Superintendent of the central jail ... ...
	Patna ...	Buxar ...	31	Ditto quarters for warders and guards in the central jail ... ...
	" ...	" ...	32	Ditto internal divisional walls in the central jail ... ...
	" ...	" ...	33	Ditto an additional weaving-shed in ditto
	" ...	" ...	34	Ditto a godown in ditto ... ...
District Jails ...	Dacca ...	Mymensingh...	35	Making certain improvements in the jail ...
	Rajshahye and Cooch Behar.	Rungpore ...	36	Additions and alterations for concentrating quarters for prisoners in the jail ... ...
	" ...	Bogra ...	37	Constructing a third-class jail ... ...
	" ...	Darjeeling ...	38	Water-supply to the jail ... ...
	Patna ...	Gya ...	39	Constructing a first-class jail ... ...
	" ...	Durbhunga ...	40	Ditto ditto ... ...
	Bhagulpore ...	Purneah ...	41	Ditto Jailor's quarters in the jail ...
	Chota Nagpore	Purulia ...	42	Ditto a front range of buildings ...
	" ...	Ranchi ...	43	Ditto a new jail ... ...
				Carried over ...

OF BENGAL.

I—*continued.*

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PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1883-84—*continued.*

Amount of Estimate.	Outlay. Actual to end of 1881-82.	Outlay. Probable during 1882-83.	Grant, 1883-84. Amount.	Grant, 1883-84. Total.	Item No.	Remarks and References.
Rs.	Rs.	Rs.	Rs.	Rs.		
.....	.....	.....	18,000	6,00,000		
14,376	.....	8,376	6,000		22	Estimate sanctioned in Bengal Government, Public Works Department's No. 1867B of 7th June 1882.
33,414	6	23,408	10,000		23	Ditto ditto ditto No. 2773B of 8th December 1881.
9,764	5,320	3,444	1,000		24	Ditto ditto ditto No. 1026B of 7th July 1881.
8,245	.....	5,245	3,000	38,000	25	Ditto ditto ditto No. 3325B of 9th November 1882.
9,531	546	6,985	2,000	2,000	26	Ditto ditto ditto No. 1248B of 26th July 1881.
.....	.....	.....	1,00,000	1,00,000	27	
1,82,251	71,525	78,726	22,000		28	Ditto ditto ditto No. 734B of 14th June 1881.
3,156	.....	2,156	1,000		29	Ditto sanctioned by Superintending Engineer, Eastern Circle on 14th January 1882.
13,755	.....	9,755	4,000		30	Revised estimate sanctioned in Bengal Government, Public Works Department's No. 976B of 27th March 1883.
34,016	.....	19,016	15,000		31	Estimate sanctioned in Bengal Government, Public Works Department's No. 1844B of 5th June 1882.
7,398	6,685	6,876	4,000		32	Ditto ditto ditto No. 667B of 13th March 1879. Revised estimate received.
60,324	13,048	42,276	5,000		33	Revised estimate sanctioned in Bengal Government, Public Works Department's No. 2527B of 14th August 1882.
11,387	.....	8,387	5,000	56,000	34	Ditto ditto ditto No. 2601B of 18th August 1882.
23,525	21,551	974	1,000		35	Estimate sanctioned in Bengal Government, Public Works Department's No. 554B of 3rd April 1880.
8,779	483	4,296	4,000		36	Ditto ditto ditto No. 428B of 7th February 1882.
91,202	50,158	31,044	10,000		37	Ditto ditto ditto No. 302B of 4th February 1879.
3,863	1,614	1,249	1,000		38	Ditto ditto by Superintending Engineer, Central Circle, on 23rd November 1881.
2,29,273	1,11,170	70,103	30,000		39	Revised Estimate sanctioned in Bengal Government, Public Works Department's No. 2529B of 14th August 1882.
1,47,557	66,563	60,994	20,000		40	Estimate sanctioned in Bengal Government, Public Works Department's No. 289B of 1st February 1879.
7,855	2,342	4,513	1,000		41	Ditto ditto ditto No. 1839B of 11th September 1879.
27,705	.....	15,705	12,000		42	Ditto ditto No. 1683B of 20th May 1882.
84,583	62,524	18,059	4,000	83,000	43	Revised Estimate sanctioned in Bengal Government, Public Works Department's No. 2084B of 12th October 1881.
.....	.....	.....	.....	8,79,000		

DETAIL OF THE BUDGET ESTIMATE FOR ORIGINAL WORKS UNDER

Head of Classification.	Division.	Locality.	Item No.	Project and Work.
				Civil Buildings—*continued.*
				Brought forward ...
Lock-ups ...	.....	.....	44	Constructing lock-ups in Bengal ... ...
	.....	.....	45	Minor works (jails) ... ...
Police ...	Dacca ...	Burrisal ...	46	Constructing a new office for the District Superintendent ... ...
	Chittagong ...	Demagree ...	47	Removing police barracks ... ...
	.....	Rangamatee...	48	Constructing a new police office ... ...
	Rajshahye and Cooch Behar.	Bauleah ...	49	Constructing a new office for the District Superintendent of Police ... ...
	Bhagulpore ...	Doomka ...	50	Constructing a residence for the District Superintendent of Police ... ...
	Patna ...	Jhowgunge ...	51	Constructing a police station ... ...
	" ...	Motiharee ...	52	Ditto police barracks and hospital ...
	Presidency ...	Dum-Dum ...	53	Ditto a police station ... ...
	.....	.....	54	Minor works (police) ... ...
Registration ...	Rajshahye and Cooch Behar.	Bogra ...	55	Constructing a new registration office ...
	.....	.....	56	Minor works (registration) ... ...
Government Colleges and Schools.	Calcutta ...	Calcutta ...	57	Erecting a residence for the Principal of the Madrassa College ... ...
	" ...	" ...	58	Building grant for Loretto Day school for girls...
	Presidency ...	Moorshedabad	59	Re-roofing east, north, and west wings of Berhampore College ... ...
	Burdwan ...	Shibpore ...	60	Constructing quarters for native students of the Engineering College ... ...
	Dacca ...	Furreedpore ...	61	Additions to the school-house ... ...
	Chittagong ...	Noakholly ...	62	Ditto ditto ... ...
	Rajshahye and Cooch Behar.	Bauleah ...	63	Constructing additional buildings to the Rajshahye College ... ...
	.....	.....	64	Minor works (education) ... ...
				Carried over ...

OF BENGAL.

I—*continued.*

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PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1883-84—*continued.*

Amount of Estimate.	Outlay. Actual to end of 1881-82.	Outlay. Probable during 1882-83.	Grant, 1883-84. Amount.	Grant, 1883-84. Total.	Item No.	Remarks and References.
Rs.	Rs.	Rs.	Rs.	Rs.		
.....	.....	.....	.....	8,79,000		
.....	.....	.....	30,000	30,000	44	Estimates not received.
.....	.....	.....	10,000	10,000	45	
11,500	.....	8,000	3,000		46	Ditto ditto.
28,440	2,926	11,514	14,000		47	Ditto sanctioned in Bengal Government, Public Works Department's No. 2039B of 26th June 1882.
5,647	.....	2,647	3,000		48	Ditto ditto ditto No. 471B of 10th February 1883.
13,355	.....	6,300	4,000		49	Ditto ditto ditto No. 1020B of 30th March 1883.
8,969	1,931	6,038	1,000		50	Revised estimate sanctioned in Bengal Government, Public Works Department's No. 1700B of 23rd May 1882.
13,889	.....	6,889	7,000		51	Estimate sanctioned in Bengal Government, Public Works Department's No. 2812B of 7th September 1882.
18,177	.....	8,177	10,000		52	Ditto ditto ditto No. 3082B of 16th December 1882.
15,121	.....	6,121	9,000	51,000	53	Ditto ditto ditto No. 3795B of 29th December 1882.
.....	.....	.....	3,000	3,000	54	
.....	.....	.....	7,000	7,000	55	Ditto not received.
.....	.....	.....	8,000	8,000	56	
49,239	.....	39,239	10,000		57	Revised estimate sanctioned in Bengal Government, Public Works Department's No. 349B of 30th January 1883.
18,000	.....	.....	18,000		58	Sanctioned by the Government of Bengal, General Department.
27,635	.....	26,635	1,000		59	Estimates sanctioned in Bengal Government, Public Works Department's No. 3274B of 4th November 1882.
1,36,917	.....	25,000	50,000		60	Ditto ditto ditto No. 575B of 14th February 1882.
6,000	.....	.....	2,000 c 3,500		61	Estimate not received. Rs. 3,500 are to be met from contributions.
7,541	.....	3,541	1,000 c 3,000		62	Ditto sanctioned in Bengal Government, Public Works Department's No. 839B of 15th March 1883. Rs. 3,000 are to be met from contributions.
52,859	.....	18,159	20,000 c 14,700		63	Ditto ditto ditto No. 1762B of 30th May 1882. (Partly from Government grant and partly from contributions.)
			1,23,200			
Less amount chargeable to contributions ...			21,200	1,02,000		
.....	.....	.....	5,000	5,000	64	
.....	.....	.....	.....	10,95,000		

DETAIL OF THE BUDGET ESTIMATE FOR ORIGINAL WORKS

Head of Classification	Division.	Locality.	Item No.	Project and Work.
				Civil Buildings—*concluded.*
				Brought forward ...
Hospitals and Dispensaries.	Calcutta ...	Sealdah ...	65	Converting the ruins of No. 2 Lecture Theatre in the Campbell Hospital into a Hospital for worst cases ... ...
	" ...	" ...	66	Additions and alterations to the present cook-house in the Campbell Hospital ... ...
	" ...	Dhullunda ...	67	Constructing two latrines for central building in the General Hospital ... ...
	.....	.....	68	Minor works (medical) ... ...
Public Works Buildings.	Burdwan ...	Shibpore ...	69	Earthwork for the dock for the Workshop ...
	Calcutta ...	Calcutta ...	70	Constructing buildings for the Calcutta Exhibition ... ...
				Communications.
Metalled and bridged roads.	Burdwan ...	Grand Trunk Road.		Grand Trunk Road, 388½ miles in length, with an average width of 30 feet, of which 14 are metalled, and with 1,107 bridges and culverts of an aggregate waterway of 18,786 feet—
				Works proposed for 1883-84—
			71	Renewing superstructure of Satgong bridge ...
	Patna ...	" ...	72	Re-modelling and completing the Sone causeway
	" ...	Lake Road at Motiharee ...	73	Improving the road across the lake at Motiharee, and constructing bridges on the above ...
	Dacca ...	Road at Naraingunge.	74	Constructing a road at Naraingunge joining the present Dacca road to the Netyagunge bridge
Raised, bridged, and unmetalled roads.	Rajshahye and Cooch Behar.	Nuxalbaree to Gareedhura.	75	Re-aligning and metalling the road ...
	" ...	Silligoree *viâ* Sivoke to Teesta bridge.	76	Opening out the road ... ...
				Carried over ...

OF BENGAL.

I—*continued.*

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UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1883-84—*continued.*

Amount of Estimate.	Outlay. Actual to end of 1881-82.	Outlay. Probable during 1882-83.	Grant, 1883-84. Amount.	Grant, 1883-84. Total.	Item No.	Remarks and References.
Rs.	Rs.	Rs.	Rs.	Rs.		
.....	.....	.....	.....	10,95,000		
13,510	.....	7,510	6,000		65	Estimate sanctioned in Bengal Government, Public Works Department's No. 678B of 1st March 1883.
6,377	.....	5,377	1,000		66	Ditto ditto ditto No. 194B of 16th January 1883.
12,711	.....	6,711	6,000	13,000	67	Ditto ditto ditto No. 293B of 24th January 1883.
.....	.....	.....	3,000	3,000	68	
.....	.....	20,000	3,000		69	Ditto received.
.....	.....	10,000	10,000	13,000	70	Ditto not received
Total Civil Buildings...	Provincial Services...			11,24,000		
	Contributions ...			21,200		
	Total ...			11,45,200		
16,903	2,070	674	10,000		71	Revised estimate sanctioned in Bengal Government, Public Works Department's No. 277C of 23rd January 1883.
1,21,514	...	30,000	50,000		72	Estimate ditto ditto No. 3637C of 13th December 1882.
24,663	...	12,663	12,000		73	Ditto ditto ditto No. 3722C of 20th December 1882.
30,315	...	10,115	16,000	88,000	74	Ditto ditto ditto No. 488C of 8th February 1883, and by Superintendenting Engineer, Eastern Circle, on 21st March 1882.
1,12,919	.....	50,000	50,000		75	Ditto ditto ditto No. 30C of 5th January 1882.
4,99,809	3,53,297	93,000	20,000		76	Ditto ditto ditto No. 755T of 8th November 1880 and No. 3334C of 9th November 1882.
.....	.....	.....	70,000	88,000		

DETAIL OF THE BUDGET ESTIMATE FOR ORIGINAL WORKS

Head of Classification.	Division.	Locality.	Item No.	Project and Work.
				Communications—*continued.*
				Brought forward ...
Raised, bridged, and unmetalled roads—*continued.*	Chota Nagpore	Hazaribagh and Ranchee Road.	77	Metalling 16 miles of the road as far as Mandu
	" ...	" ...	78	Collecting metal for the first 14 miles of the road
	" ...	" ...	79	Spreading and consolidating metal on the above ... ...
	" ...	" ...	80	Constructing Jumar bridge on the road ...
	" ...	Ranchee and Purulia Road.	81	Ditto bridges on the 2nd section of the road (12 miles) from Rajadhara to Barrawadi...
	" ...	" ...	82	Ditto culverts on ditto ... ...
	Orissa ...	Pilgrim Road	83	Ditto a pilgrim road at Cuttack ...
	Rajshahye and Cooch Behar.	Parbuttypore to Habra Road.	84	Ditto feeder road from Parbuttypore to Habra
	" ...	Nelphamaree and Joygunge Road.	85	Ditto ditto from Nelphamaree to Joygunge.
	" ...	Chelahaty to Saldanga.	86	Ditto ditto from Chelahaty to Saldanga
	" ...	Shekarpore to Bhajanpore.	87	Ditto ditto from Shekarpore to Bhajanpore.
	" ...	Malanchi to Walia.	88	Ditto ditto from Malanchi to Walia
	" ...	Jaipore to Jaipore hât.	89	Ditto ditto Jaipore to Jaipore Hât ...
	" ...	Nawabgunge to Sonamookhi.	90	Ditto ditto Nawabgunge to Sonamookhi
	" ...	Nawabgunge to Neebpore.	91.	Ditto ditto ditto to Neebpore ...
	" ...	Jaipore to Jamalgunge.	92	Ditto ditto Jaipore to Jamalguuge ...
	" ...	.....	93	Ditto new feeder roads in Bengal ...
Accommodation for travellers.	Dacca ...	Goalundo ...	94	Ditto a dâk bungalow with out-houses ...
				Carried over ...

OF BENGAL.

I—*continued.*

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UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1883-84—*continued.*

Amount of Estimate.	Outlay.		Grant, 1883-84.		Item No.	Remarks and References.
	Actual to end of 1881-82.	Probable during 1882-83.	Amount.	Total.		
Rs.	Rs.	Rs.	Rs.	Rs.		
...	...	...	70,000	88,000		
18,853	13,731	3,000			77	Estimate sanctioned in Bengal Government, Public Works Department's No. 4872 of 8th October 1873.
26,512	13,460	8,000	25,000		78	Ditto ditto ditto No. 3457 of 2nd July 1873.
6,468	.....	1,468			79	Ditto ditto ditto No. 1862C of 7th June 1882.
51,544	21,485	8,000			80	Ditto ditto ditto No. 2794 of 23rd April 1874.
31,671	14,928	8,000	25,000		81	Ditto ditto ditto No. 455 of 26th January 1875.
33,606	8,265	9,000			82	Ditto ditto ditto ditto.
43,787	22,780	17,007	4,000		83	Ditto ditto ditto No. 2515C of 16th November 1881.
18,413	.....				84	Ditto ditto ditto Nos 3226LC and 3280LC of 1st and 4th November 1882, respectively.
29,965	.....	50,000	20,000		85	Ditto ditto ditto Nos. 3790LC and 3793LC of 29th December 1882 and 97LC of 9th January 1883.
25,714	.....				86	Ditto ditto ditto Nos. 2860LC of 14th September 1882 and 3519LC of 2nd December 1882.
28,513	.....				87	Ditto ditto ditto No. 322LC of 14th March 1883.
14,115	.....				88	Ditto not received.
10,119	.....				89	Ditto ditto.
4,379	.....	25,000	50,000		90	Ditto ditto.
29,411	.....				91	Ditto ditto.
17,595	.....				92	Ditto ditto.
.....	.....	.....	1,80,000	3,74,000	93	Ditto ditto.
7,885	.....	2,885	5,000		94	Estimate sanctioned in Bengal Government, Public Works Department's No. 829C of 7th March 1882.
.....	.....	.....	5,000	4,62,000		

PROVINCIAL SERVICES
PUBLIC WORKS BUDGET ESTIMATE. GOVERNMENT

3/3 PART

DETAIL OF THE BUDGET ESTIMATE FOR ORIGINAL WORKS

Head of Classification.	Division.	Locality.	Item No.	Project and Work.
				Communications—*concluded.*
				Brought forward ...
Accommodation for travellers —*concluded.*	Chota Nagpore	Ranchi ...	95	Constructing a dâk bungalow with out-offices at Ranchi ... ...
	.....	.....	96	Minor works (communications) ... ...
				Mis. Pub. Improvements.
Miscellaneous...	Patna ...	Durbhunga ...	97	Drainage and embankment work for the civil station ... ...
	.....	.....	98	Minor works (miscellaneous public improvements)

ABSTRACT OF THE GRANT

Civil Buildings ...	...
Communications ...	...
Mis. Pub. Improvements ...	...
Total	...

OF BENGAL.

I—*concluded.*

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UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1883-84—*concluded.*

Amount of Estimate.	Outlay.		Grant, 1883-84.		Item No.	Remarks and References.
	Actual to end of 1881-82.	Probable during 1882-83.	Amount.	Total.		
Rs.	Rs.	Rs.	Rs.	Rs.		
.....	.....	.....	5,000	4,62,000		
18,251	.....	8,251	10,000	15,000	95	Revised estimate sanctioned in Bengal Government, Public Works Department's No. 776C of 10th March 1883.
.....	.....	.....	48,433	48,433	96	
Total Communications ...		Provincial Services ...		5,25,433		
		Contributions ...		.....		
		Total ...		5,25,433		
17,994	.....	9,994	8,000	8,000	97	Estimate sanctioned in Bengal Government, Public Works Department's No. 936B of 14th March 1882.
.....	.....	.....	9,000	9,000	98	
Total Miscellaneous Public Improvements ...		Provincial Services ...		17,000		
		Contributions		.....		
		Total ...		17,000		

PROVIDED ABOVE.

Provincial Services.	Contributions.	Total.
Rs.	Rs.	Rs.
11,24,000	21,200	11,45,200
5,25,433	.....	5,25,433
17,000	.....	17,000
16,66,433	21,200	16,87,633

GOVERNMENT OF BENGAL.

PART II.

DETAIL OF BUDGET ESITMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1883-84.

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1883-84. Ordinary.	Estimate, 1883-84. Quadrennial.	Estimate, 1883-84. Total.	Estimate, 1882-83. Amount.	Estimate, 1882-83. Total.	Quadrennial repairs when last executed.
		Civil Buildings.	Rs.	Rs.	Rs.	Rs.	Rs.	
Court-houses, Treasuries, and Record-rooms.	Calcutta...	Collector's Office at Calcutta ...	...	...		...		1881-82.
		Court-houses, Treasuries, and Record-rooms at—						
		Calcutta (formerly Old Sailors' Home, now Magistrate's Court) ...	...	...		...		1880-81.
		Alipore	...	...		...		Partly in 1880-81 and 1881-82.
					...		...	
	Presidency	Kishnaghur	...	...		...		1882-83.
		Jessore	...	...		...		1881-82.
		Khoolna	...	...		...		Temporary buildings.
		Berhampore	...	..		...		1880-81.
					...		...	
	Burdwan	Burdwan	...	...		...		Partly from 1880-81 to 1882-83.
		Bankoora	...	...		7,000		1882-83.
		Soory	...	9,000		...		1879-80.
		Hooghly	...	...		...		1881-82.
		Howrah	...	...		9,000		1882-83.
		Chinsurah (Commissioner's Office)	3,200*	...		3,500		.....
		Midnapore	...	...		...		1881-82.
					12,200		19,500	
	Rajshahye and Cooch Behar.	Beauleah	...	...		...		1880-81.
		Bogra	...	...		...		1880-81.
		Pubna	...	...		...		1881-82.
		Julpigoree	...	500		...		Built in 1879-80.
		Dinagepore	...	...		...		1881-82.
		Rungpore	...	...		...		1881-82.
		Darjeeling	...	6,000		...		Brought on books in 1879-80.
					6,500		...	
	Dacca ...	Dacca	...	...		...		1881-82.
		Furreedpore	...	...		...		1881-82.
		Burrisal	...	...		...		1881-82.
		Mymensingh	...	5,000		...		1879-80.
					5,000		...	
	Chittagong	Chittagong	...	10,000		...		1879-80.
		Noakholly	...	5,000		4,000		1878-79.
		Comillah	...	14,000		...		1878-79.
		Rangamattee	...	..		...		1881-82.
					29,000		4,000	
	Patna ...	Bankipore	...	...		10,000		1882-83.
		Gya	...	...		5,000		1882-83.
		Arrah	...	...		5,000		1882-83.
		Buxar	...	...		...		1880-81.
		Chuprah	...	9,800		...		1879-80.
		Motiharee	...	...		...		1881-82.
		Mozufferpore	...	...		...		1880-81.
					9,800		20,000	
		Carried over ...	...	...	62,500	...	43,500	

* To be spent by the Military Works Branch.

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GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1883-84—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1883-84. Ordinary.	Estimate, 1883-84. Quadrennial.	Estimate, 1883-84. Total.	Estimate, 1882-83. Amount.	Estimate, 1882-83. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	62,500	...	43,500	
Court-houses, Treasuries, and Record-rooms—*concluded.*	Bhagulpore.	Court-houses, Treasuries, and Record-rooms at—						
		Monghyr	...	...		...		1881-82.
		Bhagulpore	...	...		...		1881-82.
		Doomka	...	...		3,000		1882-83.
		Purneah	...	...		...		1881-82.
		Maldah	...	...		...		1880-81.
					...		3,000	
	Chota Nagpore.	Hazaribagh	...	...		...		1881-82.
		Ranchee	...	...		2,000		1882-83.
		Chyebassa	...	...		...		1881-82.
		Purulia	...	...		...		1881-82.
					...		2,000	
	Orissa ...	Balasore	...	...		...		1881-82.
		Cuttack	...	6,500		6,500		1874-75.
		Pooree	...	5,000		5,000		1878-79.
					11,500		11,500	
		Ordinary repairs to Court-houses, Treasuries, and Record-rooms in the—						
		Burdwan Division ...	1,500	...				
		Presidency " ...	1,500	...				
		Rajshahye and Cooch Behar Division	1,500	...				
		Dacca Division ...	1,000	...				
		Chittagong " ...	300	...		13,000		
		Patna " ...	1,500	...				
		Bhagulpore " ...	1,500	...				
		Orissa " ...	300	...				
		Chota Nagpore " ...	1,200	...				
		Calcutta	1,000	...				
					11,300		13.000	
Circuit-houses	Presidency	Circuit-houses at—						
		Kishnaghur	...	...		...		1882-83.
		Jessore	...	...		...		1881-82.
		Berhampore	...	...		...		1881-82.
					...		...	
	Burdwan..	Burdwan	...	...		...		1881-82.
		Bankoora	...	2,700		2,500		1878-79.
		Soory	...	1,500		...		1879-80.
		Midnapore	...	...		...		1881-82.
					4,200		2,500	
	Rajshahye and Cooch Behar.	Beauleah	...	800		...		1879-80.
		Bogra	...	...		...		1880-81.
		Pubna	...	800		...		1877-78.
		Carried over ...	...	1,600	89,500	...	75,500	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1883-84—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1883-84. Ordinary.	Estimate, 1883-84. Quadrennial.	Estimate, 1883-84. Total.	Estimate, 1882-83. Amount.	Estimate, 1882-83. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	1,600	89,500	...	75,500	
Circuit-houses—*continued.*	Rajshahye and Cooch Behar—*concluded.*	Circuit-houses at—						
		Julpigoree	...	...		...		1881-82.
		Buxa	...	...		...		Not stated.
		Dinagepore	...	400		...		1879-80.
		Rungpore	...	...		...		1880-81.
		Darjeeling	...	...		...		1882-83.
		Dow Hill (formerly Engineer-in-Chief's bungalow) ...	...	...		...		1881-82.
					2,000		...	
	Dacca ...	Furreedpore	...	...		...		1881-82.
		Burrisal	...	...		...		1881-82.
		Mymensingh	...	2,000		...		1879-80.
					2,000		...	
	Chittagong	Chittagong	...	1,600		...		1879-80.
		Noakholly	...	...		6,000		1882-83.
		Sundeep Island ...	...	...		800		1882-83.
		Rangamattee	...	...		...		1880-81.
		Comillah	...	...		500		1882-83.
		Kassalong	...	...		...		Re-built in 1882-83.
					1,600		7,300	
	Patna ...	Gya	...	...		...		1879-80.
		Arrah	...	...		...		1880-81.
		Chupra	...	...		...		1880-81.
		Motiharee	...	...		...		1881-82.
		Mozufferpore	...	...		...		1880-81.
					...		...	
	Bhagulpore.	Monghyr	...	...		...		1881-82.
		Bhagulpore	...	...		...		1881-82.
		Deoghur	...	...		...		1878-79.
		Purneah	...	...		1,000		1882-83.
		Maldah	...	...		...		1880-81.
					...		1,000	
	Chota Nagpore.	Hazaribagh	...	2,500		...		1878-79.
		Purulia	...	...		...		1881-82.
		Chyebassa	...	...		...		1881-82.
					2,500		...	
	Orissa ...	Balasore	...	...		...		1880-81.
		Cuttack	...	1,000		2,500		1874-75.
		Pooree	...	...		2,000		1878-79.
		Ungool	...	...		...		1880-81.
					1,000		4,500	
		Carried over ...	...	...	98,600	...	88,300	

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GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1883-84—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1883-84. Ordinary.	Estimate, 1883-84. Quadrennial.	Estimate, 1883-84. Total.	Estimate, 1882-83. Amount.	Estimate, 1882-83. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	98,600	...	88,300	
Circuit-houses —*concluded.*		Ordinary repairs to Circuit-houses in the—						
		Burdwan Division ...	300	...				
		Presidency „ ...	450	...				
		Rajshahye and Cooch Behar Division	900	...				
		Dacca Division ...	300	...		6,000		
		Chittagong „ ...	750	...				
		Patna „ ...	750	...				
		Bhagulpore „ ...	500	...				
		Orissa „ ...	450	...				
		Chota Nagpore „ ...	300	...				
					4,700		6,000	
Customs Buildings.	Calcutta...	Customs Buildings at—						
		Calcutta	...	...		9,200		Partly in 1881-82 and 1882-83.
					...		9,200	
	Presidency	Diamond Harbour ...	...	...		1,000		1882-83.
					...		1,000	
	Chittagong	Chittagong	...	5,000		...		1879-80.
					5,000		...	
		Ordinary repairs to Customs Buildings in the—						
		Calcutta	1,000	...				
		Presidency Division ...	...	...		500		
		Chittagong „ ...	...	...				
					1,000		500	
Stamps ...	Calcutta...	Stamp and Stationery Office at Calcutta	...	6,000		...		1879-80.
					6,000		...	
		Ordinary repairs to ditto at Calcutta	...	...		1,500		
					...		1,500	
Excise Buildings.	Calcutta...	Distilleries at—						
		Manicktollah	...	...		4,500		1882-83.
		Kidderpore	...	...		...		1881-82.
					...		4,500	
	Presidency	Berhampore	...	...		...		1881-82.
		Mohungunge	...	...		...		1881-82.
					...		...	
	Burdwan	Hooghly	...	...		...		1881-82.
		Mohesh	...	...		...		1881-82.
		Sulkea	...	...		...		1881-82.
					...		...	
	Dacca ...	Dacca	...	...		1,000		1882-83.
		Moonshigunge... ...	...	...		500		1882-83.
					...		1,500	
	Rajshahye and Cooch Behar.	Serajgunge	...	...		...		Ordered to be sold.
		Rungpore	...	...		...		Not stated.
					...		...	
		Carried over ...	...	...	1,15,300	...	1,12,500	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1883-84—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1883-84. Ordinary.	Estimate, 1883-84. Quadrennial.	Estimate, 1883-84. Total.	Estimate, 1882-83. Amount.	Estimate, 1882-83. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	1,15,300	...	1,12,500	
Excise Buildings—*concld.*	Patna ...	Distilleries at—						
		Gya	...	...		...		1877-78.
		Arrah	...	...		...		Not stated.
		Chupra	...	300		...		1879-80.
					300		...	
	Orissa ...	Cuttack	...	1,000		..		1873-74.
		Pooree	...	500		...		Never done.
					1,500		...	
		Ordinary repairs to Excise Buildings in the—						
		Burdwan Division ...	100	...				
		Presidency „ ...	100	...				
		Rajshahye and Cooch Behar Division	100	...		1,400		
		Dacca Division ...	100	...				
		Patna „ ...	100	...				
		Orissa . „ ...	...	...				
		Calcutta	100	...				
					600		1,400	
Residence for Local Government.	Calcutta...	Lieutenant-Governor's residence at Alipore	...	18,000		...		1879-80.
		Repairs to furniture for ditto ...	4,500	...		4,500		Annual grant.
		Bodyguard's stables at ditto ...	200	...		800		1882-83.
		Maintenance of gardens and grounds	3,000	...		...		
					25,700		5,300	
	Rajshahye and Cooch Behar.	Shrubbery Buildings with out-offices	5,000	...		...		Not stated.
		Repairs to furniture for ditto ...	1,200	...		1,200		Annual grant.
		Maintenance of gardens and grounds	1,500	...		...		
					7,700		1,200	
		Ordinary repairs to Residences for Local Government ...	...	...		17,000		
					...		17,000	
Secretariat Offices.	Calcutta...	Writers' Buildings at Calcutta ...	25,000	...		...		Partially in 1881-82.
					25,000		...	
	Rajshahye and Cooch Behar.	Thorn Cottage with out-offices ...	500	...		2,500		1882-83.
		Mount Pleasant with ditto ...	1,500	...		3,000		1882-83.
					2,000		5,500	
		Ordinary repairs to Secretariat Offices	...	...		2,000		
					...		2,000	
Board of Revenue Buildings.	Calcutta...	Board of Revenue Office at Calcutta	500	...		6,000		1882-83.
					500		6,000	
		Carried over ...	...	...	1,78,600	...	1,50,900	

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GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1883-84—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1883-84. Ordinary.	Estimate, 1883-84. Quadrennial.	Estimate, 1883-84. Total.	Estimate, 1882-83 Amount.	Estimate, 1882-83 Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs	
		Brought forward ...	...	...	1,78,600		1,50,900	
Museums ...	Calcutta...	Museum buildings at Calcutta ...	2,000	...	2,000	8,000	8,000	1882-83.
Monuments and Antiquities.	Rajshahye and Cooch Behar.	Tomb of Cosma De Koros at Darjeeling	...	...	...	...	...	1880-81.
	Patna ...	Soldiers' tombs at Arrah ..	...	...	...	...	...	Not stated.
		Ordinary repairs to monuments and antiquities in the Rajshahye and Cooch Behar division	...	...		...		
		Patna division	...	...	...	...		
High Court Buildings.	Calcutta...	High Court buildings at Calcutta	5,000	...	5,000	3,000	3,000	Never done.
Small Cause Court Buildings.	Ditto ...	Small Cause Court buildings at—						
		Calcutta	...	...	...	...	...	1881-82.
		Sealdah	...	...		...		Lately built.
	Presidency	Jessore	...	...	...	...	..	Building condemned.
	Bhagulpore	Monghyr	...	...	...	...	...	1881-82.
		Ordinary repairs to Small Cause Court buildings in the—						
		Presidency division ...	..	...				
		Bhagulpore division ...	200	...		600		
		Calcutta	800	...	1,000		600	
District (Subdivisional) Court Buildings.	Calcutta...	Sub-divisional buildings at—						
		Barrackpore	...	...	...	...	...	1880-81.
	Presidency	Barripore	...	...		...		1880-81.
		Diamond Harbour ...	...	...		3,000		1882-83.
		Ditto (Moonsiff's Court)	...	...		1,500		1882-83.
		Khoolna	...	...		...		1880-81.
		Baraset	...	...		...		1880-81.
		Bongong	...	...		...		1882-83.
		Meherpore	...	...		...		1880 81.
		Chooadangah	...	...		..		1880-81.
		Kooshteah	...	...		...		1880-81.
		Ranaghat	...	...		...		1880 81.
		Narail	...	...		...		Residence in 1882-83.
		Jhenidah	...	...		...		Ditto in 1882-83.
		Magoora	...	...		...		Cutcherry in 1881-82.
		Bassirhat	...	...		...		1880-81.
		Satkhira	...	...		...		1881-82.
		Bagirhat	...	...		...		1880-81.
		Jungypore	...	...		2,500		1882-83.
		Lallbagh	...	...	...	...	7,000	1881-82.
		Carried over ...	...	...	1,86,600	...	1,69,500	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1883-84—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1883-84. Ordinary.	Estimate, 1883-84. Quadrennial.	Estimate, 1883-84. Total.	Estimate, 1882-83. Amount.	Estimate, 1882-83. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	..	...	1,86,600	...	1,69,500	
District (Sub-divisional) Court Buildings—*contd.*		Sub-divisional buildings at—						
	Burdwan	Cutwa	...	...		...		1880-81.
		Culna	...	...		...		1881-82.
		Raneegunge	...	...		...		1881-82.
		Jehanabad	...	...		...		1879-80 & 1881-82.
		Serampore	...	6,000		...		1879-80.
		Bishenpore	...	...		...		Built in 1881-82.
		Contai	...	...		...		1880-81.
		Tumlook	...	...		1,500		1882-83.
		Gurbetta	...	...		...		Partly in 1880-81.
		Ghattal	...	...		...		Never done.
					6,000		1,500	
	Rajshahye and Cooch Behar.	Nattore	...	...		...		1880-81.
		Serajgunge	...	...		...		1881-82.
		Julpigoree	...	...		1,000		1882-83.
		Koorigram	...	...		...		1881-82.
		Bagdogra	...	...		...		1881-82.
		Nelphamaree	...	...		...		Built in 1882-83.
		Gyabanda	...	...		...		Never done.
		Kalimpong	...	...		...		Built in 1881-82.
		Silligoree	...	...		...		Brought on books in 1881-82.
		Kurseong (Constantia buildings)	...	...		...		Brought on books in 1882-83.
					...		1,000	
	Dacca ...	Moonshigunge	...	...		500		1882-83.
		Manickgunge	...	...		1,000		1882-83.
		Jamalpore	...	1,500		...		1879-80.
		Goalundo	...	...		1,000		1882-83.
		Perozepore	...	...		...		1881-82.
		Madaripore	...	...		...		1881-82.
		Patuakhally	...	...		...		1881-82.
		Bhola	...	...		...		1881-82.
		Kishoregunge	...	1,500		...		1879-80.
		Kaleegunge	...	...		...		Built in 1882-83.
					3,000		2,500	
	Chittagong	Cox's Bazar	...	...		...		1880-81.
		Brahmunbariah ...	...	...		...		1881-82.
		Chandpore	...	...		...		Never done.
		Ruma	...	500		...		Built in 1879.
					500		...	
	Patna ...	Dinapore	...	...		...		Brought on books in 1881-82.
		Barh	...	...		...		1880-81.
		Behar	...	...		...		1881-82.
		Sasseram	...	...		...		1881-82.
		Bhubooah	...	...		...		1881-82.
		Nowadah	...	...		500		1882-83.
		Jehanabad	...	...		1,500		1882-83.
		Durbhunga	...	...		600		1882-83.
		Mudhubuny	...	...		600		1882-83.
		Tajpore	...	...		600		1882-83.
		Seetamarhee	...	...		...		1881-82.
		Hajeepore	...	...		...		1881-82.
		Carried over ...	...	...	1,96,100	3,800	1,74,500	

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GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1883-84—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1883-84. Ordinary.	Estimate, 1883-84. Quadrennial.	Estimate, 1883-84. Total.	Estimate, 1882-83. Amount.	Estimate, 1882-83. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	1,96 100	3,800	1,74,500	
District (Sub-divisional) Court Buildings—*concld.*	Patna—*concld.*	Sub-divisional buildings at—						
		Bettiah	...	...		...		1881-82.
		Allygunge (Sewan) ...	...	3,800		...		1879-80.
		Gopalgunge	...	...		...		1881-82.
					3,800		3,800	
	Bhagulpore	Bogoo Serai	...	...		...		1881-82.
		Jamooee	...	...		...		1881-82.
		Soopool	...	...		...		1881-82.
		Muddehpoora	...	...		...		Built in 1882-83.
		Banka	...	...		...		1881-82.
		Deoghur	...	...		...		1880-81.
		Doomka	...	...		...		
		Godda	...	...		800		1882-83.
		Pakour	...	...		600		1882-83.
		Jamtara	...	...		200		1882-83.
		Kissengunge	...	...		...		1880-81.
		Bussuntpore (Arrareah) ...	...	...		...		Temporary building.
					...		1,600	
	Chota Nagpore.	Burhi	...	...		...		
		Gobindpore	...	2,000		...		1879-80.
		Mukutpore	...	...		...		Built in 1880-81.
		Daltongunge	...	...		...		Brought on books in 1882-83.
					2,000		...	
	Orissa ...	Jajpore	...	...		...		1880-81.
		Kendraparah	...	...		...		1880-81.
		Bhuddruck	...	...		...		1880-81.
		Juggutsingpore ...	...	...		1,000		Never done.
		Khoordah	...	...		500		Ditto.
		Ditto (Settlement Officer's residence)	...	1,000		...		Ditto.
					1,000		1,500	
		Ordinary repairs to District Court buildings in the—						
		Burdwan Division ...	800	...				
		Presidency " ...	1,500	...				
		Rajshahye and Cooch Behar Division	1,000	...				
		Dacca Division ...	800	...		10,000		
		Chittagong " ...	500	...				
		Patna " ...	2,000	...				
		Bhagulpore " ...	1,200	...				
		Orissa " ...	1,000	...				
		Chota Nagpore " ...	500	...				
		Calcutta	...	...				
					9,300		10,000	
Lord Bishop's Palace.	Calcutta	Lord Bishop's Palace at Calcutta	...	6,000		...		1879-80.
					6,000		...	
		Ordinary repairs to Lord Bishop's Palace	...	...		500		
					...		500	
Churches ...	Calcutta	Churches at—						
		Calcutta { St. John's ...	...	6,000		...		1879-80.
		Calcutta { St. Andrew's ...	...	...		...		1880-81.
		Calcutta { St. James's ...	...	...		7,000		1882-83.
		Kidderpore (St. Stephen's)...	...	...		...		1880-81.
					6,000		7,000	
		Carried over ...	...	...	2,24,200	...	1,98,900	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1883-84—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1883 84. Ordinary.	Quadrennial.	Total.	Estimate, 1882-83. Amount.	Total.	Quadrennial Repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	2,24,200	...	1,98,900	
Churches—*concluded.*	Presidency	Churches at—						
		Berhampore	...	...	...	...	...	1881-82.
	Burdwan	Raneegunge	...	...		...		1880-81.
		Serampore	...	800		...		1879-80.
		Chinsurah	...	...		...		1881-82 & 1882-83.
		Howrah	...	...		4,000		1882-83.
		Sooree	...	2,000		2,000		1878-79.
		Midnapore	...	...	2,800	...	6,000	1877-78.
	Rajshahye and Cooch Behar.	Julpigoree	...	...		...		Built in 1881-82
		Darjeeling	...	...	...	...	...	1880-81.
	Dacca ...	Dacca	...	...		...		1881 82.
		Burrisal	...	...		...		1880 81.
		Mymensingh	..	1,500	1,500	...	...	1879-80.
	Chittagong	Chittagong	...	1,500		...		1879-80.
		Comillah	...	500	2,000	...	...	1879-80.
	Patna ...	Bankipore	...	...		...		1880-81.
		Goolzarbagh	...	...		...		1880-81.
		Gya	...	...		300		1882-83.
		Arrah	...	...		1,000		1882-83.
		Buxar	...	400		...		1879-80.
		Motihari	...	...		...		1881-82.
		Mozufferpore	...	...	400	...	1,300	1880-81.
	Bhagulpore	Monghyr	...	...		...		1881-82.
		Bhagulpore	...	...		...		1881-82.
		Purneah	...	...	...	400	400	1882-83
	Chota Nagpore.	Hazaribagh	...	...	...	...	...	Brought on books in 1881-82
	Orissa ...	Cuttack	...	...		...		1881-82.
		Pooree	...	...	...	500	500	Never done.
		Ordinary repairs to churches in—						
		Burdwan Division ...	400	...				
		Presidency „ ...	...	...				
		Rajshahye and Cooch Behar Division	400	..				
		Dacca Division ...	300	...				
		Chittagong „ ...	...	...		2,600		
		Patna „ ...	900	...				
		Bhagulpore „ ...	450	...				
		Orissa „ ...	300	...				
		Chota Nagpore „ ...	250	...				
		Calcutta	1,000	..	4,000		2,600	
Burial-grounds.	Calcutta..	Cemeteries at—						
		Calcutta { Lower Circular Road ...	...	3,000		...		1879-80.
		Calcutta { Park Street ...	...	4 000		...		1879-80.
		Kidderpore	...	...	7,000	200	200	1882-83.
		Carried over ...	...	...	2,41,900	...	2,09,900	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1883-84—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1883-84. Ordinary.	Estimate, 1883-84. Quadrennial.	Estimate, 1883-84. Total.	Estimate, 1882-83. Amount.	Estimate, 1882-83. Total.	Quadrennial repairs when last executed.
			Rs.	Rs.	Rs.	Rs.	Rs.	
		Civil Buildings—*contd.*						
		Brought forward ...	...	...	2,41,900	...	2,09,900	
Burial-grounds—*continued.*	Presidency	Cemeteries at—						
		Diamond Harbour ...	...	...		1,000		1882-83.
		Kishnaghur	...	...		...		1882-83.
		Coomercolly	...	...		...		1880-81.
		Jessore	...	...		...		1882-83.
		Berhampore	...	...		...		1881-82.
		Kooshbagh and Rowshenabagh (Mausoleums) ...	300*	...		300*		
					300		1,300	
	Burdwan	Burdwan	...	200		...		1879-80.
		Raneegunge	...	...		...		1880-81.
		Bankoora	...	...		100		1882-83.
		Soory	...	100		...		1879-80.
		Howrah	...	...		...		1881-82 & 1882.
		Serampore	...	300		...		1879-80.
		Chinsurah	...	...		...		1881-82.
		Midnapore	...	...		...		1880-81.
		Kedgoree	...	...		...		1878-79.
					600		100	
	Rajshahye and Cooch Behar.	Bogra	...	...		...		1881-82.
		Beauleah	...	100		...		1879-80.
		Pubna	...	...		...		1882-83.
		Dinagepore	...	150		...		1879-80.
		Rungpore	...	...		...		1881-82.
		Buxa	...	...		...		Not stated.
		Darjeeling	...	1,500		1,000		1882-83.
		Kurseong	...	...		500		1882-83.
		Bisserbatty	...	...		250		1882-83.
					1,750		1,750	
	Dacca ...	Dacca	...	...		...		1881-82.
		Furreedpore	...	...		...		1881-82.
		Burrisal	...	...		...		1880-81.
		Mymensingh	...	400		...		1879-80.
		Jamalpore	...	...		...		1881-82.
					400		...	
	Chittagong	Chittagong	...	350		...		1879-80.
		Noakholly	...	...		100		1882-83.
		Comillah	...	...		200		1882-83.
					350		300	
		Carried over ...	...	...	2,45,300	...	2,13,350	

* Annual grant made to Civil Officers.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1883-84—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1883-84. Ordinary.	Estimate, 1883-84. Quadrennial.	Estimate, 1883-84. Total.	Estimate, 1882-83. Amount.	Estimate, 1882-83. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	2,45,300	...	2,13,350	
Burial-grounds—*concluded.*	Patna ...	Cemeteries at—						
		Bankipore	...	...		...		1880-81.
		Barh	...	...		...		1880-81.
		Patna	...	...		...		1880-81.
		Sasseram	...	...		...		1881-82.
		Gya	..	...		...		1881-82.
		Sherghotty	...	...		100		1882-83.
		Arrah	...	...		200		1882-83.
		Buxar	...	400		100		1879 80.
		Motiharee	...	...		...		1881-82.
		Segowlie	...	...		...		1881-82.
		Chupra	...	250		...		1879 80.
		Mozufferpore	...	...		...		1880-81.
					650		400	
	Bhagulpore	Bhagulpore	...	...		...		1880-81.
		" (for 3rd Buffs)...	...	...		...		1880-81.
		Monghyr (new and old) ...	...	...		...		1881-82.
		Jamalpore	...	...		...		1881-82.
		Rajmohal (new and old) ...	...	...		...		1880-81.
		Sahebgunge	...	...		...		1880-81.
		Purneah (new and old) ...	...	...		250		1882-83.
		Titalyah	...	...		100		1882-83.
		Maldah	...	...		...		1880-81.
		Kissengunge	...	...		...		Nil.
					...		350	
	Chota Nagpore.	Hazaribagh	...	...		...		Brought on books in 1881-82.
		Burhee	...	50		...		1879-80.
		Dorunda	...	200		...		1879-80.
		Chyebassa	...	...		...		1881-82.
					250		...	
	Orissa ...	Balasore	...	...		...		1880-81.
		Cuttack	...	...		...		1876-77.
		Pooree	...	...		200		1877-78.
					...		200	
		Ordinary repairs to Burial grounds in the—						
		Burdwan Division ...	400	...				
		Presidency " ...	200	...				
		Rajshahye and Cooch Behar Division	300	...				
		Dacca Division ...	200	...				
		Chittagong " ...	100	...		3,400		
		Patna " ...	500	...				
		Bhagulpore " ...	450	...				
		Orissa " ...	150	...				
		Chota Nagpore " ...	100	...				
		Calcutta	100	...				
					2,500		3,400	
Central Jails	Chota Nagpore.	Central Jails at—						
		Hazaribagh. Central Jail ...	...	4,500		...		1879-80.
		Hazaribagh. European Penitentiary ...	...	5,500		...		1879-80.
					10,000		...	
		Carried over ...	...	...	2,58,700	...	2,17,700	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1883-84—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1883-84. Ordinary.	Estimate, 1883-84. Quadrennial.	Estimate, 1883-84. Total.	Estimate, 1882-83. Amount.	Estimate, 1882-83. Total	Quadrennial repairs when last executed.
		Civil Buildings—*contd*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	3,58,700	...	2,17,700	
Central Jails —*concld.*	Bhagulpore	Central Jails at—						
		Bhagulpore	..	...		...		1881-82.
					...		...	
	Burdwan	Midnapore	...	...		...		Never done.
					...		...	
	Rajshahye and Cooch Behar	Beauleah	...	...		...		1881-82.
					...		...	
	Dacca ...	Dacca	...	...		...		Under construction.
					...		...	
	Patna ...	Buxar	...	...		...		Ditto ditto.
					...		...	
		Ordinary repairs to Central Jails in the—						
		Burdwan Division ...	1,500	...				
		Rajshahye and Cooch Behar Division.	500	...				
		Dacca Division ...	500	...		3,000		
		Patna ,, ..	500	...				
		Bhagulpore ,, ...	500	...				
		Chota Nagpore ,, ...	...	...				
					3,500		3,000	
District Jails	Calcutta .	District Jails at –						
		Calcutta	...	...		6,000		Partly every year.
		Alipore { Jail ...	...	...		5,000		1879 80 & 1882-83.
		Alipore { Reformatory School ...	...	...		2,000		1882-83.
		Russa	...	...		...		1881 82.
					...		13,000	
	Presidency	Kishnaghur	...	...		...		1882-83.
		Jessore	...	...		...		1881-82.
		Berhampore	...	...		...		1880-81.
					...		...	
	Burdwan	Burdwan	...	...		...		1881-82 & 1882-83.
		Bankoora	...	4,000		5,000		1878-79.
		Soory	...	3,000		...		1879-80.
		Hooghly	...	...		...		1881-82 & 1882-83.
		Howrah	...	1,000		...		1879-80.
		Midnapore	...	...		...		1878-79.
					8,000		5,000	
	Rajshahye and Cooch Behar.	Pubna	...	...		...		Under construction.
		Bogra	.	...		...		Ditto.
		Dinagepore	...	...		...		1881-82.
		Rungpore	...	...		...		1881-82. Partially.
		Julpigoree	...	...		...		Under construction.
		Darjeeling	..	..		5,000		1882-83.
					...		5,000	
		Carried over	...	...	2 70,200	...	2,43,700	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1883-84—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1883-84. Ordinary.	Estimate, 1883-84. Quadrennial.	Estimate, 1883-84. Total.	Estimate, 1882-83 Amount.	Estimate, 1882-83 Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	2,70,200	...	2,43,700	
District Jails —*concluded.*	Dacca ...	District Jails at—						
		Furreedpore	...	...		...		1881-82.
		Burrisal	...	...		...		1881-82.
		Mymensingh	...	3,000		...		1879-80.
					3,000		...	
	Chittagong	Chittagong	...	10,000		...		1879-80.
		Noakholly	...	1,500		500		1878-79.
		Comillah	...	3,500		500		1878-79.
					15,000		1,000	
	Patna ...	Meetapore and Bankipore ...	...	...		...		1880-81.
		Deegah Penitentiary ...	...	...		...		1881-82.
		Gya	...	...		...		Under construction.
		Arrah	...	...		...		1881-82.
		Motiharee	...	...		...		Under construction.
		Chupra	...	5,000		...		Partly in 1879-80 and 1880-81.
		Mozufferpore (old and new)	...	...		...		1881-82.
					5,000		...	
	Bhagulpore	Bhagulpore	...	...		...		1881-82.
		Monghyr	...	...		...		1881-82.
		Doomka	...	...		...		Neverdone.
		Purneah	...	...		...		1881-82.
		Maldah	...	...		...		1880-81.
					...		...	
	Chota Nagpore.	Ranchee	...	...		...		Under construction.
		Chyebassa	...	...		...		Ditto ditto.
		Purulia	...	3,000		...		1879-80.
					3,000		...	
	Orissa ...	Balasore	...	...		...		1880-81.
		Cuttack	...	3,000		...		1879-80.
		Pooree	...	...		2,000		1878-79.
					3,000		2,000	
		Ordinary repairs to District Jails in the—						
		Burdwan Division ...	1,000	...				
		Presidency " ...	1,000	...				
		Rajshahye and Cooch Behar Division.	1,000	...				
		Dacca Division ...	500	...				
		Chittagong " ...	...	...		12,000		
		Patna " ...	1,000	...				
		Bhagulpore " ...	1,000	...				
		Orissa " ...	500	...				
		Chota Nagpore " ...	500	...				
		Calcutta	6,500	...				
					13,000		12,000	
Lock-ups ...	Calcutta...	Lock-ups at—						
		Barrackpore	...	...		...		1880-81.
					...		...	
		Carried over ...	...	...	3,12,200	...	2,58,700	

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GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1883-84—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1883-84. Ordinary.	Estimate, 1883-84. Quadrennial.	Estimate, 1883-84. Total.	Estimate, 1882-83. Amount.	Estimate, 1882-83. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ..	...	...	3,12,200	...	2,58,700	
		Lock-ups at—						
Lock-ups—*continued.*	Presidency	Diamond Harbour ...	...	...		500		1882-83.
		Dum-Dum	..	..		..		1880-81.
		Baraset	..	...		...		1882-83.
		Narail	...	...		...		1882-83.
		Jhenidah	...	...		...		1882-83.
		Magoora	...	...		...		1882-83.
		Bongong	...	...		...		1879-80.
		Meherpore	...	...		...		1880-81.
		Chooadangah	...	...		...		1880-81.
		Kooshteah	...	...		...		1880 81.
		Ranaghat	...	...		...		1880-81.
		Bassirhaut	...	...		..		1880-81.
		Satkhira	...	..		...		1881-82.
		Khulna	...	...		...		1880-81.
		Bagirhat	...	...		...		1880-81.
		Lallbagh	...	...		...		1880-81.
		Moydapore	...	..		...		1881-82.
		Chultea	...	...		...		1876-77.
		Jungypore	...	...		...		Built in 1881-82.
					...		500	
	Burdwan	Cutwa	..	...		...		1881-82.
		Culna	...	...		...		1881-82.
		Raneegunge	...	...		...		1881-82.
		Jehanabad	...	...		500		1881-82.
		Serampore	...	700		.		1879-80.
		Bishenpore	...	...		...		Built in 1881-82.
		Ghattal	...	...		...		Not stated.
					700		500	
	Rajshahye and Cooch Behar.	Nattore	...	...		...		1880-81.
		Serajgunge	...	...		...		1881-82.
		Nelphamaree	...	...		...		Under construction.
		Kurigram	..	...		...		1880-81.
		Bagdogra	...	...		...		1881-82.
					...		...	
	Dacca ...	Moonshigunge	...	...		200		1882-83.
		Manickgunge	...	...		200		1882-83.
		Goalundo	...	...		200		1882-83.
		Jamalpore	...	...		400		1882-83.
		Patuakhally	...	...		...		Built in 1882-83.
					...		1,000	
	Chittagong	Brahmunberiah ..	.	...		...		1881-82.
		Chandpore	...	...		...		Never done. Repaired by Civil Officers.
					...		...	
	Patna ...	Barh	..	...		...		1880-81.
		Behar	...	...		...		1881-82.
		Dinapore	...	...		...		1881-82.
		Sasseram	...	...		...		1881-82.
		Bhubooah	...	...		...		1881-82.
		Aurungabad	...	...		300		1882-83.
		Jehanabad	...	...		200		1882-83.
		Nowadah	...	...		...		Under charge of Civil Department.
					...			
		Carried over ...	...	...	3,12,900	500	2,60,700	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1883-84—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1883-84. Ordinary.	Estimate, 1883-84. Quadrennial.	Estimate, 1883-84. Total.	Estimate, 1882-83. Amount.	Estimate, 1882-83. Total.	Quadrennial repairs when last executed.
			Rs.	Rs.	Rs.	Rs.	Rs.	
		Civil Buildings—*contd.*						
		Brought forward ...	...	...	3,12,900	500	2,60,700	
Lock-ups—*concluded.*	Patna—*concluded.*	Lock-ups at—						
		Seetamurhee	...	...		...		1880-81.
		Hajipore	...	...		...		1881-82.
		Durbhunga	...	...		200		1882-83.
		Modhubunny	...	...		200		1882-83.
		Tajpore	...	...		200		1882-83.
		Buxar	...	...		..		1880 81.
		Bettiah	...	...		...		1878-79.
		Sewan	...	500		...		1879-80.
					500		1,100	
	Bhagulpore	Muddehpoora	...	...		...		1880-81.
		Banka	...	...		...		1881-82.
		Jamooee	...	...		...		1881-82.
		Doomka	...	...		400		1882-83.
		Godda	...	...		400		1882-83.
		Pakour	...	...		400		1882-83.
		Kissengunge	...	...		...		1880-81.
		Bussuntpore (Arrareah) ...	...	...		...		Temporary building.
		Soopool	...	...		...		Built in 1881-82.
		Begooserai	...	...		...		Ditto ditto.
					...		1,200	
	Chota Nagpore.	Burhi	...	..		...		Abandoned.
		Gobindpore	...	800		...		1879-80.
		Mukutpore	.	...		...		Built in 1881-82.
		Daltongunge	...	...		...		Ditto ditto.
					800		...	
	Orissa ...	Jajpore	...	...		...		Never done thoroughly.
		Kendrapara	...	...		...		Ditto.
		Bhuddruck	...	...		...		Ditto
		Ungool	...	...		...		Ditto.
		Juggutsingpore ...	...	300		..		Never done.
		Khoordah	...	...		500		Ditto.
					300		500	
		Ordinary repairs to Lock-ups in the—						
		Burdwan Division ...	350	...				
		Presidency " ...	900	...				
		Rajshahye and Cooch Behar Division.	250	...				
		Dacca Division ...	250	...				
		Chittagong " ...	100	...		2,300		
		Patna " ...	650	...				
		Bhagulpore " ...	500	...				
		Orissa " ...	300	...				
		Chota Nagpore " ...	200	...				
		Calcutta	200	...				
					3,700		2,300	
Police ...	Calcutta...	Police Buildings at—						
		Calcutta	..	3,000		...		1879-80.
		Sealdah	...	1,500		...		1879-80.
		Barrackpore	...	...		...		Purchased in 1879-80.
					4,500		..	
		Carried over ...	...	...	3,22,700	...	2,65,800	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1883-84—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1883-84. Ordinary.	Estimate, 1883-84. Quadrennial.	Estimate, 1883-84. Total.	Estimate, 1882-83. Amount.	Estimate, 1882-83. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	3,22,700	...	2,65,800	
Police—*contd.*	Presidency	Police buildings at—						
		Nawabgunge	...	...		600		1882-83.
		Canning Town	...	...		...		1880-81.
		Kallygunge	...	900		...		1879-80.
		Kishnaghur	...	...		...		1880-81.
		Dum-Dum	...	...		...		1880-81. To be rebuilt.
		Jessore	...	...		...		Not known.
					900		600	
	Burdwan	Bood-Bood	...	...		...		Not known.
		Burdwan	...	...		...		1881-82.
		Jehanabad	...	...		...		1882-83.
		Raneegunge	...	...		...		1882-83.
		Bankoora	...	...		...		1881-82.
		Ryepore	...	...		...		1881-82.
		Khatra	...	...		...		1881-82.
		Gungajulghati	...	...		...		1881-82.
		Bansberiah	...	...		...		1881-82.
		Chunditollah	...	..		...		1881-82.
		Bydebatty	...	...		...		1881-82.
		Juggutbullubpore	...	...		...		1882-83.
		Chinsurah	...	3,000		...		1878-79.
		Serampore	...	...		...		1882-83.
		Hooghly	...	...		...		1881-82.
		Howrah	...	...		...		1881-82.
		Midnapore	...	...		...		Never done.
					3,000		...	
	Rajshahye & Cooch Behar.	Beauleah	...	...		...		1881-82.
		Serajgunge	...	...		...		1881-82.
		Bogra	...	...		...		1881-82.
		Pubna	...	...		...		1881-82.
		Dinagepore	...	..		...		1880-81.
		Nisbitgunge	...	...		...		1880-81.
		Darjeeling	...	...		..		Brought on books in 1880-81.
		Kurseong	...	...		...		1880-81.
					...		...	
	Dacca ...	Lallbagh	...	...		...		1880-81.
		Burrisal	...	...		...		Brought on books in 1880-81.
		Mymensingh	...	...		...		1881-82.
					...		...	
	Chittagong	Chittagong	...	...		...		1882-83.
		Noakholly	...	...		...		Never done.
		Comillah	...	...		...		1881-82.
		Rangamatti	...	...		...		1880-81.
		Demagree	...	...		...		Under construction.
		Ruma	...	...		...		Recently constructed.
		Carried over ...	...	...	3,26,600	...	2,66,400	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1883-84—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1883-84. Ordinary.	Estimate, 1883-84. Quadrennial.	Estimate, 1883-84. Total.	Estimate, 1882-83. Amount.	Estimate, 1882-83. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	3,26,600	...	2,66,400	
Police—*contd.*	Chittagong—*contd.*	Police buildings at—						
		Cassalong	...	...		...		Not stated.
		Burkul	...	...		...		
		Chundergona	...	...		...		
		Bunderbun	...	...		...		
		Mahalcharry	...	...		...		
		Cox's Bazar	...	...		...		
		Feskicherra	...	...		...		
		Soodaram	...	...		...		
					...		...	
	Patna ...	Bankipore	...	...		2,000		1882-83.
		Arrah	...	500		...		Never done.
		Motihari	...	...		...		1880-81.
		Mozufferpore	...	...		..		1880-81.
					500		2,000	
	Bhagulpore	Bhagulpore	...	...		...		1881-82.
		Muddhepore in Sonthal Pergunnahs.	...	500		...		1880-81.
		Monghyr	...	...		...		Brought on books in 1880-81.
		Doomka	...	...		...		Never done.
		Deoghur	...	...		..		Ditto.
		Purneah	...	...		600		1882-83.
		Maldah	...	...		...		Brought on books in 1880-81.
					500		600	
	Chota Nagpore.	Rughunathpore ...	...	...		...		1881-82.
		Gourandihi	...	...		..		1881-82.
		Palamow	...	...		600		1882-83.
		Hazaribagh	...	...		...		1880-81.
		Burhi	...	...		...		1880-81.
		Bogodhur	...	...		...		1880-81.
		Topechancy	...	...		...		1880-81.
		Gobindpore	...	...		...		1880-81.
		Nirsha	...	...		...		1880-81.
		Purulia	...	...		...		1880-81.
					...		600	
	Orissa ...	Soroh	...	...		...		1880-81.
		Balasore	...	...		...		1880-81.
		Baliapal	...	...		...		1880-81.
		Jellasore	...	...		...		1880-81.
		Busta	...	...		...		1880-81.
		Cuttack	...	2,000		...		Never done.
		Pooree	...	...		1,000		Ditto.
		Dhamnugger	...	200		...		Ditto.
					2,200		1,000	
		Carried over ...	...	...	3,29,800	...	2,70,600	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1883-84—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1883-84. Ordinary.	Estimate, 1883-84. Quadrennial.	Estimate, 1883-84. Total.	Estimate, 1882-83. Amount.	Estimate, 1882-83. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	3,29,800	...	2,70,600	
Police—*concld.*		Ordinary repairs to Police Buildings in the—						
		Burdwan Division ...	850	...				
		Presidency " ...	350	...				
		Rajshahye and Cooch Behar Division.	400	...				
		Dacca Division ...	150	...				
		Chittagong " ...	1,400	...		4,500		
		Patna " ...	200	...				
		Bhagulpore " ...	350	...				
		Orissa " ...	400	...				
		Chota Nagpore " ...	500	...				
		Calcutta	100	...				
					4,700		4,500	
Registration	Burdwan	Registration Offices at—						
		Hooghly	...	...		...		1881-82.
		Burdwan	...	1,000		...		Built in 1878-79.
		Tumlook	...	...		...		Never done.
		Midnapore	...	...		...		1878-79.
					1,000		...	
	Presidency	Jessore	...	1,000		1,000		1875-76.
					1,000		1,000	
	Rajshahye and Cooch Behar.	Serajgunge	...	...		...		1881-82.
		Julpigoree	...	..		...		Built in 1880-81.
		Dinagepore	...	...		...		1881-82.
		Rungpore	...	...		...		1881-82.
					...		...	
	Dacca ...	Furreedpore	...	...		...		1881-82.
		Burrisal	...	...		...		1881-82
		Backerguuge	...	...		...		Brought on books in 1881-82.
		Bhola	...	...		...		1881-82.
					...		...	
	Chittagong	Chittagong	...	300		...		1879-80.
		Noakholly	...	...		200		1882-83.
		Comillah	...	200		...		1879-80.
					500		200	
	Chota Nagpore.	Ranchee	...	...		300		1882-83.
					...		300	
	Patna ...	Chupra	...	300		...		Built in 1878-79.
		Mozufferpore	...	...		...		1880-81.
					300		...	
		Ordinary repairs to Registration Offices in the—						
		Burdwan Division ...	400	...				
		Presidency " ...	...	...				
		Rajshahye and Cooch Behar Division ...	400	...				
		Dacca Division ...	400	...		900		
		Chittagong " ...	100	...				
		Patna " ...	100	...				
		Chota Nagpore " ...	100	...				
					1,500		900	
		Carried over ...	...	...	3,38,800	...	2,77,500	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1883-84—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1883-84. Ordinary.	Estimate, 1883-84. Quadrennial.	Estimate, 1883-84. Total.	Estimate, 1882-83. Amount.	Estimate, 1882-83. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	3,38,800	...	2,77,500	
Government Colleges and Schools.	Calcutta	Old Presidency College (now Sanskrit College and Hindoo School)	...	...		5,000		1882-83.
		New Presidency College ...	...	...		...		1880-81.
		Bethune School	...	3,000		...		1879-80.
		Hare School	...	...		5,000		1882-83.
		Barrackpore School ...	...	...		...		1880-81.
		Calcutta Madrassa College ...	...	...		...		1881-82.
		Kidderpore School and Parsonage	...	...		2,000		1882-83.
		Buildings of the Military Orphan Society at Kidderpore ...	...	...		5,000		1882-83.
					3,000		17,000	
	Presidency	Baraset School	...	...		...		1882-83.
		Hostel attached to ditto ...	...	...		...		1882-83.
		Kishnaghur College ...	...	...		...		1882-83.
		Jessore School	...	...		...		1881-82.
		Berhampore College ...	...	...		2,500		1882-83.
		Moorshedabad. Nizamut College ...	...	...		...		1881-82.
		Moorshedabad. Ditto School ...	...	...		...		1881-82.
					...		2,500	
	Burdwan	Shibpore Engineering College ...	...	...		...		Partly in 1879-80 and 1880-82.
		Hooghly Branch School ...	...	800		...		1879-80.
		Chinsurah College ...	...	...		...		1881-82 & 1882-83.
		Chinsurah Boarding-house ...	...	...		...		1882-83.
		Ooterparah School ...	...	3,000		...		1879-80.
		Howrah " ...	...	2,000		...		1879-80.
		Bankoora " ...	...	...		4,000		1882-83.
		Sooree " ...	...	2,000		...		1879-80.
		Midnapore " ...	...	...		...		Never done.
					7,800		4,000	
	Rajshahye and Cooch Behar.	Julpigoree " ...	...	...		...		Under construction.
		Dinagepore " ...	...	...		...		1880-81.
		Rungpore " ...	...	...		...		Built in 1881-82.
		Beauleah College ...	...	...		...		1880-81.
		Beauleah Collegiate School ...	...	...		...		1880-81.
		Pubna School	...	...		...		1881-82.
		Bogra "	...	...		...		Built in 1882-83.
		Darjeeling "	...	...		...		1881-82.
		" Bhootia Boarding-school (upper building ... Ditto ditto (lower building)	...	...		...		To be dismantled.
		School for children of Railway *employés* at Dow Hill ... European singlemen's quarters ... Approach road to school ...	...	...		...		Never done.
					...		...	
	Dacca ...	Dacca College	...	...		...		1880-81.
		" Collegiate School ...	...	3,000		...		Purchased in 1879-80.
		" Madrassa	...	...		...		Built in 1880-81.
		Burrisal School	...	...		...		Built in 1881-82.
		" Vernacular School ...	...	...		...		1881-82.
		Carried over ...	...	3,000	3,49,600	...	3,01,000	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1883-84.—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1883-84. Ordinary.	Estimate, 1883-84. Quadrennial.	Estimate, 1883-84. Total.	Estimate, 1882-83. Amount.	Estimate, 1882-83. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	3,000	3,49,600	...	3,01,000	
Government Colleges and Schools—*concluded.*	Dacca—*concld.*	Furreedpore School ...	...	...		...		1881-82.
		Mymensingh ...	...	...		...		1881-82.
		„ (Hardinge School)	...	1,000		...		1879-80.
					4,000		..	
	Chittagong	Comillah School	...	...		1,000		1882-83.
		Chittagong { Normal School ...	...	750		...		1879-80.
		Chittagong { High „ ...	...	3,500		...		1879-80.
		Chittagong { Madrassa ...	...	3,000		...		1879-80.
		Noakholly School ...	...	...		1,000		1882-83.
		Rungamattee „ ...	...	...		...		Never done.
					7,250		2,000	
	Patna ...	Patna College	...	...		...		1880-81.
		Gya School	...	...		...		1881-82.
		Arrah School	...	...		...		1880-81.
		Motihari „	...	...		...		1881-82.
		Chupra „	...	...		...		1879-80.
		Mozufferpore Zillah School ...	...	...		...		1880-81.
		„ Training „ ...	...	...		...		1880-81.
					...		...	
	Bhagulpore	Monghyr School	...	...		...		1881-82.
		Bhagulpore „	...	...		...		1881-82.
		Deoghur „	...	...		700		1882-83.
		Purneah „	...	...		...		1881-82.
		„ (Mirza Hussain's Aided School)	...	...		...		1881-82.
		Maldah School	...	...		..		1880-81.
					...		700	
	Chota Nagpore.	Hazaribagh School	...	...		...		1880-81.
		Ranchee „	...	...		700		1882-83.
		Purulia „	...	...		...		1881-82.
		Chyebassa „	...	...		...		1881-82.
					...		700	
	Orissa ...	Balasore { School ..	...	...		...		1880-81.
		Balasore { Normal School ...	...	...		...		1880-81.
		Pooree School	...	...		500		1877-78.
		Cuttack { College ...	...	...		2,600		Never done.
		Cuttack { Normal School ...	...	...		...		1880-81.
					...		3,100	
		Ordinary repairs to Government Colleges and Schools in the—						
		Burdwan Division ...	600	...				
		Presidency „ ...	1,250	...				
		Rajshahye and Cooch Behar Division	1,500	...				
		Dacca Division ..	1,000	...				
		Chittagong „ ..	500	...		8,500		
		Patna „ ...	1,000	...				
		Bhagulpore „ ..	750	...				
		Orissa „ ...	750	...				
		Chota Nagpore „ ...	750	...				
		Calcutta	3,000	...				
					11,100		8,500	
		Carried over ...	...	...	3,71,950	...	3,16,000	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1883-84—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1883-84. Ordinary.	Estimate, 1883-84. Quadrennial.	Estimate, 1883-84. Total.	Estimate, 1882-83. Amount.	Estimate, 1882-83. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward	...	...	3,71,950	...	3,16,000	
Hospitals and Dispensaries.	Calcutta	Medical College Hospital at Calcutta	...	12,000		...		1879-80.
		Campbell Hospital and Superintendent's and Apothecary's residences at Sealdah ...	...	...		..		1879-80 & 1881-82.
		Small-pox Hospital at ditto ...	...	...		1,000		1882-83.
		Deputy Superintendent's quarters at ditto	...	1,200		...		1879-80.
		Compound roads of Campbell Hospital at ditto	...	2,000		...		Not known.
		General Hospital at Dullundah...	...	8,000		8,000		Partly every year
					23,200		9,000	
	Burdwan	Charitable Hospital at Burdwan	...	1,000		1,000		1878-79.
		Ditto ditto at Jehanabad	...	...		500		1882-83.
					1,000		1,500	
	Rajshahye and Cooch Behar.	Police Hospital at Darjeeling ...	...	...		...		Built in 1881-82.
		European Hospital at ditto ...	...	1,000		...		1879-80.
					1,000		...	
	Dacca ...	Dispensary at Bhola ...	...	...		...		1881-82.
					...		...	
	Chittagong	Hospital at Chittagong ...	...	...		...		Not stated.
					...		...	
	Patna ...	Dispensary at Patna ...	...	2,200		...		1879-80.
		Hospital at Gya ...	...	...		...		Made over to Gya Municipality.
		Charitable Dispensary and quarters at Chupra	...	900		...		1879-80.
		Charitable Dispensary at Mozufferpore	...	...		...		1880-81.
					3,100		...	
	Bhagulpore	Temporary accommodation for Medical Officers at Doomka ...	...	...		400		1882 83.
					...		400	
	Chota Nagpore.	Hospital at Chyebassa ...	...	...		...		Brought on books in 1882-83.
					...		...	
	Orissa ...	General Hospital at Cuttack ...	...	...		...		1879-80.
		Branch Dispensary at ditto ...	...	...		.		Never done.
		Pilgrim Hospital at Pooree ...	...	...		4,000		1876-77.
		Ditto at Bhuddruck	...	...		...		1880-81.
		Dispensary at Brahmini ..	..	...		...		Not stated.
					...		4,000	
		Ordinary repairs to Hospitals and Dispensaries in the—						
		Burdwan Division ...	100	...				
		Rajshahye and Cooch Behar Division	500	...				
		Dacca Division ...	50	...				
		Chittagong " ...	50	...		5,000		
		Patna " ...	150	...				
		Bhagulpore " ...	...	...				
		Orissa " ...	400	...				
		Chota Nagpore " ...	50	...				
		Calcutta	200	...				
					1,500		5,000	
		Carried over ...	...	...	4,01,750	...	3,35,900	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1883-84—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1883-84. Ordinary.	Estimate, 1883-84. Quadrennial.	Estimate, 1883-84. Total.	Estimate, 1882-83. Amount.	Estimate, 1882-83. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	4,01,750	...	3,35,900	
Lock-hospitals.	Calcutta...	Lock-hospital at Sealdah ...	...	1,800		...		1879-80.
		Lock-hospital at Alipore ...	500	...		...		Never done.
		Resident Medical Officer's quarters at ditto	...	2,500		...		Ditto.
					4,800		...	
		Ordinary repairs to Lock-hospitals	...	...		3,000		
					...		3,000	
Medical Colleges and Schools.	Calcutta...	Medical College at Calcutta ...	200	...		...		1881-82.
		Principal's quarters attached to ditto	100	...		...		1880-81.
		Student's ditto ditto ...	500	...		...		1880-81.
		Campbell Medical School at Sealdah	200	...		...		1880-81.
		New Lecture Theatre attached to ditto	...	...		3,000		1882-83.
		No. 1, ditto ditto ...	...	...		1,000		1882-83.
					1,000		4,000	
	Dacca ...	Medical School at Dacca ...	100	...		...		1881-82.
					100		...	
	Patna ...	Temple Medical School at Bankipore	...	3,000		...		1879-80.
		Ordinary repairs to Medical Colleges and Schools ...	...	...	3,000	1,500	...	
					...		1,500	
Lunatic Asylums.	Calcutta	Lunatic Asylums at—						
		Dullundah	...	1,000		...		Partly in 1881-82.
		Bhowanipore (European) ...	...	500		...		Partly in 1881-82.
					1,500		...	
	Presidency	Berhampore	...	5,000		...		1879-80.
		Moydapore	...	...		...		1881-82.
					5,000		...	
	Dacca ...	Dacca	300	...		...		1880-81.
					300		...	
	Patna ...	Bankipore	100	...		3,000		1882-83.
					100		3,000	
	Chota Nagpore.	Hazaribagh	...	...		...		
					...		...	
	Orissa ...	Cuttack	...	800		...		1879-80.
					800		...	
		Ordinary repairs to Lunatic Asylums	...	...		2,000		
					...		2,000	
Miscellaneous Buildings.	Calcutta...	Government Workhouse for vagrants in Amherst Street .	50	...		3,000		1882-83.
		Semaphore Tower at Barrackpore	50	...		...		1880-81.
		" at Paikpara ...	50	...		...		1880-81.
		" at Sookchur ...	50	...		...		1880-81.
		" at Belghuria ..	50	...		...		1880-81.
		Buildings and works on the Maidan—Balustrade ...	2,000	...		...		1881-82.
		Towers, pillars, and monuments	...	...		500		1882-83.
		Maintenance of block at Akra ...	1,500	...		...		1881-82.
		Meteorological Observatory at Alipore	200	...		...		1881-82.
		Semaphore Tower at Boorool ...	50	...		300		1882-83.
					4,000		3,800	
		Carried over ...	...	...	4,22,350	...	3,53,200	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1883-84—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1883-84. Ordinary.	Estimate, 1883-84. Quadrennial.	Estimate, 1883-84. Total.	Estimate, 1882-83. Amount.	Estimate, 1882-83. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	4,22,350	...	3,53,200	
Miscellaneous Buildings—*concluded.*	Presidency	Amir Ally's house at Moorshedabad	200	...	200	...	...	1880-81.
	Burdwan	Botanical Gardens at Shibpore ...	...	12,000		8,000		Partly in 1881-82 and 1882-83.
		Pucka ghât at Hooghly ...	...	...		...		1881-82.
		Dwelling-house at Bandel ...	100	...		...		1881-82.
		Juggul Addy's Ghât at Serampore	...	...		300		1882-83.
		Flag-staff Ghât at ditto ...	...	...		100		1882-83.
		Cutcherry Godown Ghât at ditto	...	...		200		Transferred to the Municipality.
		Agency building at Contai ...	...	...	12,100	...	8,600	Not stated.
	Rajshahye and Cooch Behar.	Curator's quarters and approach road to Botanical Gardens at Darjeeling	200	...		750		1882-83.
		Conservatory in the Lloyd's Botanical Gardens at ditto ...	50	...		...		Built in 1882-83.
		Retreat with out-offices at ditto...	50	...		...		Not stated.
		Grange with " " ...	50	...		...		
		Personal Assistant's quarters at Dow Hill	100	...		...		
		Draftsmen's quarters, No. 11A at ditto	50	...		...		
		Married Baboo's quarters, No. 8 at ditto						
		Ditto ditto No. 9 at ditto	100	...		...		
		Ditto ditto " 14 at ditto						
		Single men's quarters for Baboos, No. 3 at ditto						
		Ditto ditto, No. 11B at ditto	100	...		...		
		Ditto ditto, " 13 at ditto						
		Subordinates' quarters at ditto ...	50	...		...		
		Latrines at ditto	50	...		...		
		Approach roads at ditto ...	300	...	1,100	...	750	
	Chittagong	Chunderkona Superintendent's Office	...	...		...		Not stated.
		Guest-houses for Lushai Chiefs at Rangamattee	...	...	...	...	...	Not stated.
	Bhagulpore	Fort bridges (three) at Monghyr	100	...	100	...	...	1881-82.
	Patna ...	Cavalry barracks at Bankipore ...	200	...		500		1882-83.
		Infantry " at " ...	200	...		...		1880-81.
		Nepaul frontier boundary pillars	...	...		100		1882-83.
		Stud buildings, &c., at Poosah ...	400	...		...		1881-82.
		Model farm house at Arrah ...	200	...		...		1881-82.
		Fort buildings at Buxar ...	100	...		...		1881-82.
		Stud " at " ...	200	...	1,300	...	600	1879-80.
		Ordinary repairs to Miscellaneous Buildings	...	...	...	5,000	5,000	
		Carried over ...	...	...	4,37,150	...	3,68,150	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1883-84—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1883-84. Ordinary.	Estimate, 1883-84. Quadrennial.	Estimate, 1883-84. Total.	Estimate, 1882-83. Amount.	Estimate, 1882-83. Total.	Quadrennial repairs when last executed.
			Rs.	Rs.	Rs.	Rs.	Rs.	
		Civil Buildings—*contd.*						
		Brought forward ...	...	...	4,37,150	...	3,68,150	
Public Works Buildings.	Calcutta...	Public Works storeyard at Cooly Bazar	...	...		...		Not stated.
		Public Works buildings at Tolly's Nullah	...	...		...		Ditto.
					...		...	
	Presidency	Executive Engineer's godown at Berhampore	...	...		...		1881-82.
					...		...	
	Burdwan	New Workshop buildings, with roads and paths, &c., at Shibpore	...	...		...		Built in 1879-80.
		Superintendent's quarters and out-offices at ditto ..	...	...		...		1879-80.
		Sluices at ditto	...	...		...		Built in 1879-80.
		Overseer's bungalow at Burrakur	...	...		...		1881-82.
		Engineer's godown at Burdwan	...	...		...		1881-82.
					...		...	
	Rajshahye and Cooch Behar.	Store-godown at Beauleah ...	...	...		...		Not stated.
		Ditto at Pubna ...	...	...		...		Ditto.
		Ditto at Bogra ...	...	...		...		Ditto.
		Ditto at Dinagepore ...	...	...		...		1881-82.
		Ditto at Rungpore ...	...	...		...		1881-82.
		Workshop and godown at Darjeeling, No. 1	...	...		...		Built in 1879-80.
		Ditto ditto No. 2 ...	...	...		...		Ditto in 1880-81.
					...		...	
	Dacca ...	Store-godown at Mymensingh ...	...	...		...		Not stated.
		Ditto at Dacca ...	...	...		...		
		Ditto at Furreedpore ...	...	...		...		
		Inspection bungalow for the use of Public Works Department officers at Furreedpore ...	...	...		...		
		Ditto ditto at Goalundo	...	...		...		
		Ditto ditto at Burrisal	...	...		...		
		Godown for river works at Mymensingh	...	300		...		1879-80.
					300		...	
	Chittagong	Store-godown at Comillah ...	...	...		...		Temporary buildings.
		Ditto at Chittagong ...	...	...		...		
					...		...	
	Patna ...	Store-godown at Bankipore ...	...	...		...		1880-81.
		Ditto at Gya ...	...	...		...		1880-81.
		Ditto at Arrah ...	...	...		...		1880-81.
		Ditto at Buxar ...	...	...		...		1880-81.
		Overseer's bungalow at Mozufferpore	...	...		...		1880-81.
					...		...	
		Carried over ...	...	...	4,37,450	...	3,68,150	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1883-84—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1883-84. Ordinary.	Estimate, 1883-84. Quadrennial.	Estimate, 1883-84. Total.	Estimate, 1882-83. Amount.	Estimate, 1882-83. Total.	Quadrennial repairs when last executed.
			Rs.	Rs.	Rs.	Rs.	Rs.	
		Civil Buildings—*concld.*						
		Brought forward ...	...	...	4,37,450	...	3,68,150	
Public Works Buildings—*concld.*	Bhagulpore	Store-godown at Monghyr ...	...	...		...		Not stated.
		Ditto at Bhagulpore ...	...	...		...		1881-82.
		Ditto at Deoghur ...	...	...		...		1881-82.
		Ditto at Purneah ...	...	...		300		1882-83.
					...		300	
	Chota Nagpore.	Ditto at Hazaribagh ...	...	...		...		1880-81.
		Ditto at Girhidi ...	...	...		...		1880-81.
		Ditto at Purulia ...	...	...		...		1880-81.
					...		...	
	Orissa ...	Public Works buildings at Cuttack	...	...		1,000		Never done.
					...		1,000	
		Ordinary repairs to Public Works buildings in the—						
		Burdwan Division ...	100	...				
		Presidency " ...	...	...				
		Rajshahye and Cooch Behar Division	500	...				
		Dacca Division ...	750	...				
		Chittagong " ...	250	...		5,050		
		Patna " ...	500	...				
		Bhagulpore " ...	300	...				
		Orissa " ...	100	...				
		Chota Nagpore " ...	300	...				
		Calcutta	1,500	...				
					4,300		5,050	
		Total Civil Buildings. { Provincial Services	...	...	4,41,750	...	3,74,500	
		Total Civil Buildings. { Contributions ...	...	...	...	...	...	
		Total ...	...	...	4,41,750	...	3,74,500	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1883-84—*continued.*

Head of Classification.	Items.	Estimate, 1883-84.		Estimate, 1882-83.	
		Amount.	Total.	Amount.	Total.
	Communications.	Rs.	Rs.	Rs.	Rs.
Metalled and bridged roads.	*Grand Trunk Road* (388½ *miles*), *with an average width of* 30 *feet, of which* 14 *are metalled, and with* 1,107 *bridges and culverts of an aggregate waterway of* 18,768 *feet*—				
	Calcutta to Phulta Ghat (14½ *miles*)—				
	Collecting metal	14,000		14,000	
	Spreading and consolidating ...	3,000		3,000	
	Maintenance	600		2,000	
	Bridges and drains	600		600	
	Planting and maintaining trees ...	200		800	
			18,400		20,400
	Phulta Ghât crossing to Pandua, 17*th mile to* 42*nd mile* (25 *miles*)—				
	Collecting metal	17,000		8,000	
	Spreading and consolidating ...	1,500		1,500	
	Maintenance	2,500		2,500	
	Bridges and culverts	1,200		1,500	
	Bungalow (1)	.....		.....	
	Planting and maintaining trees ...	.....		.....	
	Special repairs to Mugra temporary pile bridge	1,500		.....	
			23,700		13,500
	Pandua to Bood-Bood, 42*nd mile to* 96*th mile* (54 *miles*)—				
	Collecting metal	20,000		30,000	
	Spreading and consolidating ...	3,000		5,000	
	Maintenance	2,000		4,000	
	Bridges and culverts	1,200		2,000	
	Bungalows (2)	200		200	
	Planting and maintaining trees ...	.....		.....	
			26,400		41,200
	Bood-Bood to Burrakur, 96*th mile to* 149*th mile* (53 *miles*)—				
	Collecting metal	20,000		30,000	
	Spreading and consolidating ...	5,000		5,000	
	Maintenance	3,500		4,000	
	Bridges and culverts	1,000		1,000	
	Bungalows (2)	200		200	
	Burrakur bridge, with approaches ...	7,500		3,000	
	Toll-house and out-offices ...	100		100	
	Planting and maintaining trees ...	.....		.....	
			37,300		43,300
	Burrakur to Bogodhur 150*th mile to* 215*th mile* (65 *miles*)—				
	Collecting metal	9,600		5,000	
	Spreading and consolidating ...	6,500		3,900	
	Maintenance	4,000		2,700	
	Bridges and culverts	800		500	
	Bungalows and cooly huts ...	800		800	
	Planting and maintaining trees ...	200		200	
			21,900		13,100
	Carried over ...	.....	1,27,700	.....	1,31,500

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1883-84—*continued.*

Head of Classification.	Items.	Estimate, 1883-84.		Estimate, 1882-83.	
		Amount.	Total.	Amount.	Total.
		Rs.	Rs.	Rs.	Rs.
	Communications—*continued.*				
	Brought forward ...	...	1,27,700	...	1,31,500
Metalled and bridged roads —*continued.*	*Grand Trunk Road, &c.*—continued.				
	Bogodhur to Bhullua Chuttur, 216th mile to 268th mile (53 miles)—				
	Collecting metal	8,000		8,000	
	Spreading and consolidating ...	6,500		6,500	
	Maintenance	4,400		4,400	
	Bridges and drains	800		800	
	Bungalows, &c. (7)	1,000		1,000	
	Planting and maintaining trees ...	200		300	
			20,900		21,000
	Bhullua Chuttur to Baroon-on-Sone, 268th mile to 335th mile (67 miles)—				
	Collecting metal	14,000		12,000	
	Spreading and consolidating ...	4,000		3,000	
	Maintenance	5,000		5,000	
	Bridges and drains	1,500		2,000	
	Bungalows	1,500		1,200	
	Planting and maintaining trees ...	700		300	
			26,700		23,500
	Sone to Kurumnasa, 335th mile to 391st mile (56 miles)—				
	Collecting metal	16,000		13,000	
	Spreading and consolidating ...	3,000		3,000	
	Maintenance	2,500		2,000	
	Bridges and drains	500		1,000	
	Bungalows	500		800	
	Planting and maintaining trees ...	410		200	
	Maintaining the Sone Causeway ...	8,000		...	
			30,900		20,000
	Patna and Gya Road (80 miles), with an average width of 30 feet, of which 16 are metalled, and with 222 bridges and culverts of an aggregate waterway of 8,874 feet*—				
	1st mile to Railway crossing (1½ miles)—				
	Collecting metal	1,500		1,500	
	Spreading and consolidating ...	150		250	
	Maintenance	50		50	
	Bridges and drains	30		30	
	Bungalows	70		70	
	Planting and maintaining trees ...	70		...	
			1,870		1,900
	Carried over ...	...	2,08,070	...	1,97,900

* Made over to State Railway and District Road Cess Committees, with the exception of the portion provided for above.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1883-84.

Head of Classification.	Items.	Estimate, 1883-84		Estimate, 1882-83.	
		Amount.	Total.	Amount.	Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	...	2,08,070	...	1,97,900
Metalled and bridged roads —*continued.*	*Dinapore to Khagoul Railway Station Road (3½ miles), with an average width of 30 feet, of which 14 are metalled, and with 8 bridges and culverts of an aggregate waterway of 334 feet—*				
	Collecting metal	6,000		5,500	
	Spreading and consolidating ...	500		500	
	Maintenance	200		200	
	Bridges and drains	200		200	
	Planting and maintaining trees ...	200		100	
			7,100		6,500
	Dinapore and Bankipore metalled road (6½ miles), with an average width of 42 feet, of which 14 feet are metalled, and with 24 bridges and culverts of an aggregate waterway of 205 feet—				
	Collecting metal	9,000		9,000	
	Spreading and consolidating ...	1,200		1,200	
	Maintenance	300		300	
	Bridges and drains	400		500	
	Planting and maintaining trees ...	150		100	
			11,050		11,100
	Burhee to Hazaribagh (23 miles), with a width varying from 16 to 20 feet, of which 8 feet are metalled, and with 73 bridges and culverts—				
	Collecting metal	2,500		2,500	
	Spreading and consolidating ...	1,800		1,800	
	Maintenance	1,200		1,200	
	Bridges and drains	300		200	
	Bungalows	200		200	
	Planting and maintaining trees ...	150		150	
			6,150		6,050
	Hazaribagh to Ramgurh Road (28 miles), of which 16 miles are metalled and 12 unmetalled, with a width varying from 16 to 20 feet, of which 8 feet are metalled, and with about 57 bridges and culverts—				
	Collecting metal	2,000		1,700	
	Spreading and consolidating ...	1,200		1,200	
	Maintenance	2,900		2,900	
	Bridges and drains	400		400	
	Bungalows and huts, &c. ...	400		400	
	Planting and maintaining trees ...	200		200	
			7,100		6,800
	Carried over ...	...	2,39,470	...	2,28,350

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1883-84—*continued.*

Head of Classification.	Items.	Estimate, 1883-84. Amount.	Estimate, 1883-84. Total.	Estimate, 1882-83. Amount.	Estimate, 1882-83. Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	...	2,39,470	...	2,28,350
Metalled and bridged roads—*continued.*	*Hazaribagh and Bogodhur Road (33 miles), with an average width of 21 feet, of which 12 feet are metalled, and with 88 bridges and culverts of an aggregate waterway of 924 feet—*				
	Collecting metal	3,500		3,500	
	Spreading and consolidating ...	2,600		2,600	
	Maintenance	1,700		1,700	
	Bridges and drains	300		300	
	Bungalows	200		200	
	Planting and maintaining trees ...	200		200	
			8,500		8,500
	Girhidi and Doomree Road (26½ miles), with an average width of 20 feet, of which 12 feet are metalled, and with 73 bridges and culverts of an aggregate waterway of 537 feet—				
	Girhidi to Grand Trunk Road (26½ miles)—				
	Collecting metal	3 000		3,000	
	Spreading and consolidating ...	2,300		2,300	
	Maintenance	1 400		1,400	
	Bridges and drains	400		400	
	Inspection bungalows, &c. ...	200		200	
	Planting and maintaining trees ...	200		200	
			7,500		7,500
	Burrakur and Purulia Road (46 miles), with an average width of 24 feet, of which 10 feet are metalled, and with 84 bridges and culverts of an aggregate waterway of 1,077 feet—				
	Burrakur to Damoodah (4 miles)—				
	Collecting metal	2,000		2,000	
	Spreading and consolidating ...	500		300	
	Maintenance	300		300	
	Bridges and drains	50		350	
	Planting and maintaining trees ...	...		...	
			2,850		2,950
	1st Section (17 miles)—				
	Collecting metal	4,000		1,800	
	Spreading and consolidating ...	1,200		1,300	
	Maintenance	1,200		950	
	Bridges and drains	200		200	
	Bungalows	400		400	
	Planting and maintaining trees ...	200		200	
			7,200		4,850
	2nd Section (25 miles)—				
	Collecting metal	3,800		2 600	
	Spreading and consolidating ...	4,300		1,900	
	Maintenance	1 600		1,400	
	Bridges and drains	200		250	
	Bungalows	200		200	
	Planting and maintaining trees ...	200		200	
			10,300		6,550
	Carried over ...	...	2,75,820	...	2,58,700

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1883-84—*continued.*

Head of Classification.	Items.	Estimate, 1883-84. Amount.	Estimate, 1883-84. Total.	Estimate, 1882-83. Amount.	Estimate, 1882-83. Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	...	2,75,820	...	2,58,700
Metalled and bridged roads—*continued.*	*Churra and Amundi Road* (8¼ *miles*), *with an average width of* 20 *feet, of which* 8 *feet are metalled, and with* 9 *culverts of an aggregate waterway of* 50 *feet*—				
	Collecting metal	...		500	
	Spreading and consolidating ...	4,100		...	
	Maintenance	300		500	
	Bridges and drains	100		50	
	Planting and maintaining trees ...	100	4,600	50	1,100
	Midnapore and Raneegunge Road (97 *miles*), *with an average width of* 24 *feet, of which* 12 *feet are metalled, and with* 259 *bridges and culverts of an aggregate waterway of* 2,045 *feet*—				
	Raneegunge to Damoodah River (3 *miles*)—				
	Collecting metal	3,000		3,000	
	Spreading and consolidating ...	800		800	
	Maintenance	200		200	
	Bridges and drains	50		50	
	Planting and maintaining trees ...	100	4,150	100	4,150
	Damoodah to Kurkasole (58 *miles*)—				
	Collecting metal	6,000		6,000	
	Spreading and consolidating ...	2,000		2,000	
	Maintenance	2,000		2,000	
	Bridges and drains	1,000		1,000	
	Bungalows (4)	400		400	
	Planting and maintaining trees ..	300	11,700	300	11,700
	Kurkasole to Midnapore (36 *miles*)—				
	Collecting metal	3,000		3,000	
	Spreading and consolidating ...	1,500		1,800	
	Maintenance	1,000		2,000	
	Bridges and drains (78) ...	1,500		500	
	Bungalows (2)	300		500	
	Planting and maintaining trees ...	800	8,100	600	8,400
	Lithuria Road from Sitarampore to Lithuria (6 *miles*), *with an average width of* 20 *feet, of which* 10 *feet are metalled, with* 6 *culverts of an aggregate waterway of* 13 *feet*—				
	Grand Trunk Road to Damoodah River—				
	Collecting metal	2,000		2,000	
	Spreading and consolidating ...	1,000		...	
	Maintenance	300		500	
	Bridges and drains	50		100	
	Bungalow	...		...	
	Planting and maintaining trees ...	100	3,450	50	2,650
	Carried over ...	...	3,07,820	...	2,86,700

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1883-84—*continued.*

Head of Classification.	Items.	Estimate, 1883-84.		Estimate, 1882-83.	
		Amount.	Total.	Amount.	Total
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	...	3,07,820	...	2,86,700
Metalled and bridged roads—*continued.*	*Orissa Trunk Road* (321½ *miles*), *with an average width of* 24 *feet, of which* 12 *feet are metalled, and with* 342 *bridges and culverts of an aggregate waterway of* 18,752 *feet*—				
	Calcutta to Atcheepore (14 *miles*)—				
	Collecting metal	15,000		15,000	
	Spreading and consolidating ...	1,300		1,500	
	Maintenance	1,000		1,900	
	Bridges and drains	1,000		500	
	Planting and maintaining trees ...	500	18,800	500	19,400
	Oolooberiah to Koila (15 *miles*)—				
	Collecting metal	4,000		4,500	
	Spreading and consolidating ...	600		...	
	Maintenance	1,500		1,500	
	Bridges and drains	500		500	
	Bungalows	...		...	
	Planting and maintaining trees ...	500	7,100	500	7,000
	Koila to Chundinabazar (77 *miles*)—				
	Collecting metal	17,500		20,800	
	Spreading and consolidating ...	4,000		3,400	
	Maintenance	3,000		4 000	
	Bridges and drains	2,500		2,300	
	Bungalows	500		1,200	
	Planting and maintaining trees ...	800	28,300	800	32,500
	Chundinabazar to Salindi River (78 *miles*)—				
	Collecting metal	18,000		18,800	
	Spreading and consolidating ...	4,000		4,000	
	Maintenance	4,000		3,500	
	Bridges and drains	4 000		3,000	
	Bungalows	2,000		1,250	
	Planting and maintaining trees ...	1,000	33,000	...	30,550
	Salindi River to Byturni (17½ *miles*)—				
	Collecting metal	7,000		7,000	
	Spreading and consolidating ...	1,500		1 500	
	Maintenance	750		750	
	Bridges and drains	1,350		1,350	
	Bungalows	600		600	
	Planting and maintaining trees ...	...	11,200	...	11,200
	Byturni to Mahanuddy at Cuttack (45 *miles*)—				
	Collecting metal	7,000		7,000	
	Spreading and consolidating ...	4,000		4,000	
	Maintenance	3,000		3,000	
	Bridges and drains	1,000		1,000	
	Bungalows (5)	1,200		1,200	
	Planting and maintaining trees ...	...	16,200	..	16,200
	Carried over ...	...	4,22,420	...	4,03,550

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1883-84—*continued.*

Head of Classification.	Items.	Estimate, 1883-84.		Estimate, 1882-83.	
		Amount.	Total.	Amount.	Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	...	4,22,420	...	4,03,550
	Orissa Trunk Road, &c.—continued.				
Metalled and bridged roads —*continued.*	*Cuttack to Ganjam* (75 *miles*)—				
	Collecting metal	15,000		22,000	
	Spreading and consolidating ...	4,000		5,500	
	Maintenance	4,000		3,200	
	Bridges and drains	3,000		3,200	
	Bungalows (7)	2,000		2,000	
	Planting and maintaining trees ...	1,000		2,000	
			29,000		37,900
	Cuttack and Pooree Road (52 *miles*), *with an average width of* 24 *feet, of which* 12 *feet are metalled, and with* 45 *bridges and culverts of an aggregate waterway of* 94 *feet*—				
	Collecting metal	20,000		25,000	
	Spreading and consolidating ...	3,500		5,000	
	Maintenance	2,500		3,000	
	Bridges and drains	5,000		6,000	
	Bungalows (6)	3,000		3,000	
	Planting and maintaining trees ...	2,000		2,000	
			36,000		44,000
	Ganges and Darjeeling Road from Caragola to Silligori (124 *miles*), *with an average width of* 30 *feet, of which* 12 *feet are metalled, and with* 75 *bridges and culverts of an aggregate waterway of* 6,910 *feet*—				
	Caragola to Titalyah (106) *miles*)—				
	Collecting metal	25,000		25,000	
	Spreading and consolidating ...	2,500		2,500	
	Maintenance	7,000		7,000	
	Masonry bridges and drains ...	600		600	
	Timber bridges	2,000		2,000	
	Iron ditto	2,000		1.000	
	Inspection bungalows (13) ...	1,700		1,700	
	Planting and maintaining trees ...	500		500	
			41,300		40,300
	Titalyah to 122*nd mile* (16 *miles*)—				
	Collecting metal	10,000		20,000	
	Spreading new coating	2,000		2,000	
	Maintenance	1,000		1,200	
	Masonry bridges and drains ...	500		1,000	
	Timber bridges	300		500	
	Inspection bungalows (2) ...	200		200	
	Planting and maintaining trees ...	50		50	
			14,050		24,950
	123*rd*, 124*th*, *and part of the* 125*th mile*—				
	Maintenance	1,500		1,500	
	Inspection bungalow (1) ...	200		200	
			1,700		1,700
	Silligori Station Road (4,000 *feet*), *with an average width of* 30 *feet, of which* 12 *feet are metalled, and with one bridge of a waterway of* 40 *feet*—				
	Maintenance	1,000		1,000	
	Special repairs	250		250	
			1,250		1,250
	Carried over ...	.....	5,45,720	.....	5,53,650

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1883-84—*continued.*

Head of Classification.	Items.	Estimate, 1883-84.		Estimate, 1882-83.	
		Amount.	Total.	Amount.	Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	...	5,45,720	...	5,53,650
Metalled and bridged roads —*continued.*	*Road from Kurseong to Mattigurah viâ Punkabari (19 miles), with an average width of feet, of which feet are metalled, and with bridges and culverts of an aggregate waterway of feet—*				
	Maintenance	6,000		6,000	
	Bridges	3,000		3,000	
	Travellers' sheds (3)	2,800		2,800	
	Special repairs	1,500		1,500	
			13,300		13,300
	Road from Mattigurah to Darjeeling Hill Cart Road (2 miles), with an average width of 20 feet, of which 10 feet are metalled, and with 10 bridges and culverts of an aggregate waterway of 673 feet—				
	Maintenance	500		500	
	Bridges	250		250	
			750		750
	Darjeeling Hill Cart Road (49 miles), with an average width of 22 feet, of which 16 feet are metalled, and with 538 bridges and culverts of an aggregate waterway of 5,279 feet—				
	Terai Road (8 miles)—				
	Collecting metal	3,200		3,200	
	Spreading new coating	1,000		1,000	
	Maintenance	1,200		1,200	
	Bridges	1,000		1,000	
	Raising earthen sides	200		200	
	Contingencies and supervision by the Darjeeling-Himalayan Railway Company at 15 per cent ...	990		990	
			7,590		7,590
	Lower Section (21 miles)—				
	Collecting metal	14,000		14,000	
	Spreading new coating	2,000		2,000	
	Maintenance	10,000		10,000	
	Bridges	6,000		6,000	
	Halting shed (1)	300		300	
	Inspection bungalows (2) ...	800		800	
	Special repairs—Repairing revetments and breast-walls	20,000		20,000	
	Contingencies and supervision by Darjeeling-Himalayan Railway Company at 15 per cent ...	7,965		7,965	
			61,065		61,065
	Carried over ...	.....	6,28,425	.....	6,36,355

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1883-84—*continued.*

Head of Classification.	Items.	Estimate, 1883-84.		Estimate, 1882-83.	
		Amount.	Total.	Amount.	Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	.....	6,28,425	.....	6,36,355
Metalled and bridged roads —*continued.*	*Darjeeling Hill Cart Road*—continued.				
	Upper Section (20 *miles*)—				
	Collecting metal	12,000		12,000	
	Spreading new coating	1,200		1,200	
	Maintenance	10,000		10,000	
	Bridges	5,000		5,000	
	Halting sheds (3)	900		900	
	Inspection bungalows (3) ...	1,500		1,500	
	Special repairs—Repairing revetments and breast-walls	20,000		20,000	
	Contingencies and supervision by Darjeeling-Himalayan Railway Company at 15 per cent ...	7,590		7,590	
			58,190		58,190
	Calcutta Roads.				
	Calcutta Maidan Roads (12 *miles*), *with an average width of* 50 *feet, of which all are metalled, and with* 56 *bridges and culverts of an aggregate waterway of* 245 *feet*—				
	Collecting metal	32,000		32,000	
	Spreading and consolidating ...	4,800		4,800	
	Maintenance	41,000		41,000	
	Repairs to Secretary's and other Walks	1,500		1,500	
			79,300		79,300
	Strand Road from Chandpal Ghât to Hastings Bridge (1¾ *miles*), *with an average width of* 68 *feet, of which* 60 *feet are metalled, and with* 5 *bridges and culverts of an aggregate waterway of* 26 *feet*—				
	Collecting metal	10,000		10,000	
	Spreading and consolidating ...	1,600		1,600	
	Maintenance	10,000		10,000	
	Repairs to railings along the road ...	1,000		1,500	
			22,600		23,100
	Road from Calcutta to Diamond Harbour (27½ *miles*), *with an average width of* 30 *feet, of which* 14 *feet are metalled, and with* 17 *bridges and culverts of an aggregate waterway of* 127½ *feet*—				
	Collecting metal	20,000		20,000	
	Spreading and consolidating ...	3,000		2,000	
	Maintenance	3,000		3,000	
	Bridges and drains	2,000		500	
	Bungalows	500		300	
	Planting and maintaining trees ...	500		500	
			29,000		26,300
	Carried over ...	...	8,17,515	...	8,23,245

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1883-84—*continued.*

Head of Classification.	Items.	Estimate, 1883-84. Amount.	Estimate, 1883-84. Total	Estimate, 1882-83. Amount.	Estimate, 1882-83. Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	.....	8,17,515	.....	8,23,245
Metalled and bridged roads—*continued.*	*Cossipore and Dum-Dum Road (3 miles), with an average width of 30 feet, of which 16 feet are metalled, and with 10 bridges and culverts of an aggregate waterway of 55 feet—*				
	Collecting metal	1,000		1,000	
	Spreading and consolidating ...	500		500	
	Maintenance	600		600	
	Bridges and culverts	300		300	
	Planting and maintaining trees ...	100		100	
			2,500		2,500
	Calcutta and Jessore Road (74 miles), with an average width of 30 feet, of which 12 feet are metalled, and with 132 bridges and culverts of an aggregate waterway of 2,006 feet—				
	3¾th mile to Baraset 16th mile (12¼ miles)—				
	Collecting metal ...	13,000		13,000	
	Spreading and consolidating ...	2,000		2,000	
	Maintenance	3,000		3,000	
	Bridges and drains	800		800	
	Bungalow (1) ...	200		200	
	Planting and maintaining trees ...	100		125	
			19,100		19,125
	Baraset to 31st mile (15 miles)—				
	Collecting metal	20,000		20,000	
	Spreading and consolidating ...	2,500		2,500	
	Maintenance	3,000		3,000	
	Bridges and culverts	600		600	
	Bungalow (1)	200		200	
	Planting and maintaining trees ...	200		175	
			26,500		26,475
	31st mile-post to Bongong (17 miles), being kutcha road—				
	Maintenance	900		850	
	Bridges and culverts	200		200	
	Planting and maintaining trees ...	200		175	
			1,300		1,225
	Bongong to Jadubpore (12 miles)—				
	Collecting metal	15,000		15,000	
	Spreading and consolidating ...	1,100		1,100	
	Maintenance	2,500		2,500	
	Bridges and culverts	1,000		1,000	
	Bungalow (1)	200		200	
	Planting and maintaining trees ...	200		200	
			20,000		20,000
	Jadubpore to Jessore (14 miles)—				
	Collecting metal	15,000		15,000	
	Spreading and consolidating ...	1,500		1,500	
	Maintenance	1,500		1,500	
	Bridges and culverts	1,500		1,000	
	Planting and maintaining trees ...	200		200	
			19,700		19,200
	Carried over ...	...	9,06,615	...	9,11,770

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1883-84—*continued.*

Head of Classification.	Items.	Estimate, 1883-84. Amount.	Estimate, 1883-84. Total.	Estimate, 1882-83. Amount.	Estimate, 1882-83. Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	...	9,06,615	...	9,11,770
Metalled and bridged roads —*concluded*	*Old Grand Trunk Road* (12¾ *miles*), *with an average width of* 36 *feet, of which* 12 *feet are metalled, and with* 28 *bridges and culverts of an aggregate waterway of* 361 *feet—*				
	Bally Khal to 20*th mile-post at Gyretty Ferry* (12¾ *miles*)—				
	Collecting metal	7,000		4,000	
	Spreading and consolidating ...	1,000		...	
	Maintenance	2,500		1,500	
	Bridges and culverts	1,200		1,000	
			11,700		6,500
	Road connecting the Hill Cart Road and Auckland Road (2,400 *feet*), *with an average width of* 18 *feet, of which* 10 *feet are metalled, and with* 4 *bridges and culverts of an aggregate waterway of* 41 *feet—*				
	Collecting metal	200		200	
	Spreading and consolidating ...	50		50	
	Maintenance	1,500		1,500	
	Special repairs	1,000		1,000	
	Bridges and culverts	250		250	
			3,000		3,000
	Road leading to Lloyd's Botanical Gardens at Darjeeling (900 *feet*), *with an average width of* 10 *feet, of which* 8 *feet are metalled, and with one culvert of a waterway of* 5 *feet—*				
	Maintenance	500		500	
	Special repairs	250		250	
			750		750
	Diversion of the Hill Cart Road through Kurseong Bazar (1,428 *feet*), *with an average width of* 25 *feet, of which* 12 *feet are metalled, and with* 4 *culverts of an aggregate waterway of* 16 *feet—*				
	Maintenance	250		250	
	Special repairs	250		250	
			500		500
	Pilgrim Road (8¾ *miles*), *with an average width of* 18½ *feet, of which* 12 *feet are metalled, and with* 5 *bridges and culverts of an aggregate waterway of* 104 *feet—*				
	1*st Section from Noontikri bridge to north bank of Mahanuddy* (3½ *miles*)—				
	Collecting metal	1,000		...	
	Spreading and consolidating ...	400		...	
	Maintenance	600		...	
			2,000		...
	2*nd Section* (5 *miles*)—				
	Collecting metal	1,500		...	
	Spreading and consolidating ...	600		...	
	Maintenance	500		...	
	Bridges and drains	100		...	
	Planting trees	200		...	
			2,900		...
	Carried over ...	...	9,27,465	...	9,22,520

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1883-84—*continued.*

Head of Classification.	Items.	Estimate, 1883-84. Amount.	Estimate, 1883-84. Total.	Estimate, 1882-83. Amount.	Estimate, 1882-83. Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ..	...	9,27,465	...	9,22,520
Raised and bridged and unmetalled roads.	*Ranchee and Ramghur Road* (28½ *miles*)—				
	Collecting metal	...		...	
	Spreading and consolidating ...	...		..	
	Maintenance	3,000		3,000	
	Bridges and drains	600		500	
	Bungalows	400		400	
	Planting and maintaining trees ...	200		200	
			4,200		4,100
	Ranchee and Purulia Road—Buti to Suburnarekha River (33 *miles*)—				
	Maintenance	5,000		5,000	
	Bridges and drains	400		400	
	Bungalows	400		400	
			5,800		5,800
	Suburnarekha to Purulia (35 *miles*)—				
	Collecting metal	4,000		500	
	Spreading and consolidating ...	2,000		...	
	Maintenance	4,500		4,000	
	Bridges and drains	400		300	
	Bungalows	200		200	
	Planting and maintaining trees ...	200		300	
			11,300		5,300
	Mudhoobun Branch Road (3 *miles*)—				
	Collecting metal	100		...	
	Spreading and consolidating ...	...		...	
	Maintenance	200		100	
			300		100
	Parishnath Hill Road (6¾ *miles*)—				
	Maintenance	600		600	
			600		600
	Lake Road at Hazaribagh (6 *miles*)—				
	Maintenance	1,000		1,000	
			1,000		1,000
	Cuttack and Sonepore Road from Cuttack via *Sonepore to the Central Provinces* (130 *miles*)—				
	Maintenance	17,400		17,400	
	Bungalows (14)	2,600		2,600	
			20,000		20,000
	Cuttack and Sumbulpore Road, from Cuttack via *Ungool to the boundary of the Central Provinces* (110 *miles*)—				
	Maintenance	6,000		6,000	
	Bungalows (7)	1,500		1,500	
			7,500		7,500
	Chittagong Trunk Road, from the Megna River to Chittagong (123 *miles*)— *Daoodkandi on the Megna to Fenny River* (78 *miles*)—				
	Maintenance	5,000		5,000	
	Bridges and drains	1,200		1,500	
	Bungalows	1,000		800	
			7,200		7,300
	Carried over ...	...	9,85,365	...	9,74,220

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1883-84—*continued.*

Head of Classification.	Items.	Estimate, 1883-84.		Estimate, 1882-83.	
		Amount.	Total.	Amount.	Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	...	9,85,365	...	9,74,220
Raised and bridged and unmetalled roads—*continued.*	*Chittagong Trunk Road*—continued.				
	Fenny River to Chittagong (45 *miles*)—				
	Maintenance	8,000		8,000	
	Bridges and drains	1,000		1,000	
	Bungalows	800		800	
			9,800		9,800
	Road from Titalyah to Julpiporee, and thence to Cooch Behar Frontier (85 *miles*)—				
	Titalyah to Julpigoree (27 *miles*)—				
	Maintenance	1,000		1,000	
	Bridges	2,000		2,000	
			3,000		3,000
	Julpigoree to Cooch Behar Frontier (58 *miles*)—				
	Maintenance	1,000		1,000	
	Bridges	1,000		2,000	
			2,000		3,000
	Koreegram Cart Road—				
	Maintenance	300		...	
			300		...
	Teesta and Dhubri Road (1*st portion*)—				
	Maintenance	500		500	
	Bridges	200		100	
	Inspection bungalows	200		100	
			900		700
	Road from Darjeeling to Sevoke—				
	Darjeeling to Teesta Bridge (18 *miles*)—				
	Maintenance	3,500		3,500	
	Bridges	500		500	
	Special repairs—Repairs to revetment and breast-walls	4,000		1,000	
			8,000		5,000
	Calcutta Road from Darjeeling to Jore Bungalow (4 *miles*)—				
	Maintenance	1,500		1,500	
	Bridges	300		300	
	Special repairs—Repairs to revetments and breast-walls	2,000		1,000	
			3,800		2,800
	Short cuts on New Cart Road to Darjeeling (6 *miles*)—				
	Maintenance	1,000		1,000	
	Special repairs	250		250	
			1,250		1,250
	Road from Jore Bungalow to Teesta viâ *Peshok* (18 *miles*)—				
	Maintenance	3,500		3,500	
	Bridges	500		500	
	Special repairs—Repairs to revetments and breast-walls	2,000		1,000	
	Halting sheds (3)	100		100	
	Rest-house (1)	250		250	
			6,350		5,350
	Carried over ...	...	10,20,765	...	10,05,120

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1883-84—*continued.*

Head of Classification.	Items.	Estimate, 1883-84.		Estimate, 1882-83.	
		Amount.	Total.	Amount.	Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	...	10,20,765	...	10,05,120
Raised and bridged and unmetalled roads—*concluded.*	*Road from Teesta to Sevoke and on to Silligoree—*				
	Inspection bungalow at Riang ...	300	300	300	300
	Old Military Road from Jore Bungalow to Kurseong (18 miles)—				
	Maintenance	5,000		1,500	
	Bridges	500		500	
	Special repairs—Repairs to revetments and breast-walls	6,000	11,500	500	2,500
	Darjeeling Frontier Roads.				
	Maintenance of the undermentioned roads in the Darjeeling District—				
	Road from the Teesta bridge to the Sikkim boundary at the Rishot river, being 23 miles	1,100		1,100	
	Road from Rishi to Jeyloh, being 40 miles	2,000		2,000	
	Thibet Road, near Dumsong, *vid* Laba, to Julpigoree boundary at Bullabari, being 30 miles ...	1,500		1,500	
	North Nepal Road, from end of Goompahar Road to Philloot, being 37 miles	1,800	6,400	1,800	6,400
Accommodation for travellers.	Staging bungalows on the Grand Trunk Road at—				
	Doomri	450		450	
	Bogodhur	450		200	
	Sasseram	50		225	
	Dehree	50		225	
	Sherghotty	150		100	
	Baroon	150	1,300	150	1,350
	Ditto on the Patna and Gya Road at—				
	Jehanabad	100		100	
	Gya	150	250	200	300
	Ditto on Burhee to Hazaribagh Road at—				
	Hazaribagh	200	200	300	300
	Ditto on Girhidi and Doomri Road at—				
	Girhidi	250	250	150	150
	Ditto on Burrakur and Purulia Road at—				
	Burrakur (sanitarium)	200	200	200	200
	Carried over ...	...	10,41,165	...	10,16,620

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1883-84—*continued.*

Head of Classification.	Items.	Estimate, 1883-84.		Estimate, 1882-83.	
		Amount.	Total.	Amount.	Total.
	Communications—*concluded.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	...	10,41,165	...	10,16,620
Accommodation for travellers—*concluded.*	Staging bungalows on Orissa Trunk Road at—				
	Oolooberia	100		100	
	Midnapore	...		...	
	Jellasore	200		80	
	Barrickpore	600		500	
	Balasore	200		140	
	Cuttack	200		200	
			1,300		1,020
	Ditto on Cuttack and Pooree Road at—				
	Pooree	400		1,000	
			400		1,000
	Ditto on Ganges and Darjeeling Road at—				
	Caragolah	100		300	
	Purneah	100		200	
	Silligoree	300		300	
			500		800
	Ditto on the road from Kurseong to Silligoree *viâ* Punkabari at—				
	Punkabari	200		200	
			200		200
	Ditto on Darjeeling Hill Cart Road at—				
	Kurseong	200		200	
	Choonbatty	200		200	
			400		400
	Ditto on Calcutta and Jessore Road at—				
	Bongong	105		105	
	Jessore	105		105	
			210		210
	Ditto on Parisnath Hill Road at—				
	Parisnath Hill	400		200	
			400		200
	Ditto on Chittagong Trunk Road at—				
	Chittagong	200		1,000	
	Flagstaff Hill (sanitarium at Juldea) ...	200		200	
	Daoodkandy	200		200	
			600		1,400
	Ditto at Muddapore	100		300	
			100		300
	Bhagulpore	100		500	
			100		500
	Kawnea	375		200	
			375		200
	Kurigram	200		200	
			200		200
	Julpigoree	200		200	
			200		200
	Dacca	...		150	
			...		150
	Naraingunge	500		...	
			500		...
	Berhampore	...		...	
			...		...
	Hookitollah	400		300	
			400		300
	Total Communications ...	...	10,47,050	...	10,23,700

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1883-84—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1883-84. Ordinary.	Estimate, 1883-84. Quadrennial.	Estimate, 1883-84. Total.	Estimate, 1882-83. Amount.	Estimate, 1882-83. Total.	Quadrennial repairs when last executed.
			Rs.	Rs.	Rs.	Rs.	Rs.	
		Miscellaneous Public Improvements.						
Harbour and Navigation.	Calcutta...	Repairs to Neelah obelisk ...	50	...		300		1882-83.
		Ditto to Cantaberiah ditto ...	50	...		300		
		Ditto to Silver Tree ditto ...	50	...		300		
		Ditto to Rungafulla ditto ...	50	...		300		
		Ditto to Juggerooly obelisk on River Hooghly.	50	...		300		
		Ditto to Hogg River obelisk on River Hooghly.	50	...		300		
		Ditto to Hope River obelisk on River Hooghly.	50	...		300		
		River marks and obelisks in River Hooghly.	50	...		300		
		Repairs to Bellary Tower on River Hooghly.	50	...		300		
		Ditto to Culpee Pagoda ...	50	...		300		
		Ditto to Dhoja Semaphore Tower	50	...	550	300	3,300	
	Dacca ...	Improving the Brahmaputra River at Mymensingh.	10,000	...	10,000	10,000	10,000	
	Orissa ...	Repairs to Cross Road at Chandbally.	...	400		...		Not stated.
		Ditto to Strand ditto at ditto ...	...	300		...		
		Ditto to revetment at ditto ...	...	200		...		
		Ditto to Harbour buildings at Hookitollah.	500	...		...		
		Ditto to Refuge House at ditto...	200	...		...		
		Ditto to Boat Channel at ditto ...	200	...		...		
		Ditto to Roads at ditto ...	500	...	2,300	...	...	
		Ordinary repairs to Harbours and Navigation works.	...	...	...	1,500	1,500	
		Carried over ...	...	...	12,850	...	14,800	

GOVERNMENT OF BENGAL.

PART II—*concluded.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1883-84—*concluded.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1883-84.			Estimate, 1882-83.		Quadrennial repairs when last executed.
			Ordinary.	Quadrennial.	Total.	Amount.	Total.	
			Rs.	Rs.	Rs.	Rs.	Rs.	
		Miscellaneous Public Improvements—*concluded.*						
		Brought forward ...			12,850	.....	14,800	
Light-houses	Calcutta...	Light-house Buildings at—						
		Saugor Island	200	...		...		1881-82.
					200		...	
	Burdwan	Cowcally	...	1,000		...		Not stated.
		Kedgeree (Flagstaff) ...	50	...		...		
					1,050			
	Orissa ...	False Point	...	5,000		...		1879-80.
					5,000		...	
		Ordinary repairs to Light-houses	...	...		3,000		
					...		3,000	
Miscellaneous	Calcutta...	Maintaining Eden Gardens, Maidan conservancy, and planting and maintaining trees on the Maidan, &c., including electric light	30,000	...		21,000		
					30,000		21,000	
		Total Mis. Pub. Impts. ...	...	...	49,100	...	38,800	

PROVINCIAL SERVICES
PUBLIC WORKS BUDGET ESTIMATE. 357

GOVERNMENT

ABSTRACT OF PART II OF PRO

CIVIL

DIVISIONS.	LAND REVENUE BUILDINGS.		Excise Buildings.	Stamps.	Customs Buildings.	ADMINISTRATION.			Museum Buildings.	Monuments and Antiquities.	LAW AND JUSTICE.			Ec
	Court-houses, Treasuries, and Record-rooms.	Circuit-houses.				Residence for Local Government.	Secretariat Offices.	Board of Revenue Buildings.			High Court Buildings.	Small Cause Court Buildings.	District (Sub-divisional) Court Buildings.	Lord Bishop's Palace.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Presidency Division ...	1,500	450	100	...	...	...	...	—	...	...	...	...	1,500	...
Burdwan " ...	13,700	4,500	100	...	...	...	...	...	...	...	...	...	6,800	...
Rajshahye & Cooch Behar Division.	8,000	2,900	100	...	...	7,700	2,000	...	—	...	—	—	1,000	...
Dacca Division ...	6,000	2,300	100	...	...	...	...	...	...	...	...	—	3,800	...
Chittagong " —	29,300	2,350	—	...	5,000	...	...	...	...	—	...	...	1,000	...
Patna " ...	11,300	750	400	—	...	—	...	...	...	...	—	...	5,800	...
Bhagulpore " ...	1,500	500	...	...	...	...	...	...	...	...	...	200	1,200	—
Orissa " ...	11,800	1,450	1,500	...	...	...	...	...	...	...	...	...	2,000	...
Chota Nagpore " ...	1,200	2,800	...	...	...	—	...	...	...	...	...	...	2,500	...
Calcutta	1,000	...	100	6,000	1,000	25,700	25,000	500	2,000	...	5,000	800	...	6,000
Total ...	85,300	18,000	2,400	6,000	6,000	33,400	27,000	500	2,000	...	5,000	1,000	25,600	6,000

OF BENGAL.

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VINCIAL BUDGET FOR 1883-84.

BUILDINGS.

CLESIASTICAL.		JAILS.						MEDICAL.								
Churches.	Burial-grounds.	Central Jails.	District Jails.	Lock-ups.	Police.	Registration.	Government Colleges and Schools.	Hospitals and Dispensaries.	Lock Hospitals.	Medical Colleges and Schools.	Lunatic Asylums.	Miscellaneous or general.	Public Works Buildings.	Total for 1883-84.	Total for 1882-83.	REMARKS.
Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	500	...	1,000	900	1,250	1,000	1,250	...	...	...	5,000	200	...	14,650		
3,200	1,000	1,500	9,000	1,050	3,850	1,400	8,400	1,100	...	...	...	12,100	100	67,800		
400	2,050	500	1,000	250	400	400	1,500	1,500	...	...	...	1,100	500	31,300		
1,800	600	500	3,500	250	150	400	5,000	50	...	100	300	...	1,050	25,900		
2,000	450	...	15,000	100	1,400	600	7,750	50	...	...	...	...	250	6 250		
1,300	1,150	500	6,000	1,150	700	400	1,000	3,250	...	3,000	100	1,300	500	38,600		
450	450	500	1,000	500	850	...	750	...	...	...	...	100	300	8,300		
300	150	...	3,500	600	2,600	...	750	400	...	...	800	...	100	25,950		
250	350	10,000	3,500	1,000	500	100	750	50	...	...	...	...	300	23,300		
7,000	7,100	...	6,500	200	4,600	...	6,000	23,400	4,800	1,000	1,500	4,000	1,500	1,40,700		
16,700	13,800	13,500	50,000	6,000	16,300	4,300	33,150	29,800	4,800	4,100	7,700	18,800	4,600	4,41,750	3,74,500	

ABSTRACT OF PART II OF PROVIN

COMMUNI

NAME OF ROAD.	DESCRIPTION OF ROAD.	LENGTH IN MILES.	TOTAL OF PROPOSED EXPENDITURE IN THE YEAR.	AVERAGE OUTLAY PER MILE.
Metalled and Bridged Roads.			Rs.	Rs.
Grand Trunk Road	Metalled ...	388½	2,06,200	531
Patna Branch Road	Ditto ...	1½	1,870	1,247
Dinapore to Khagoul Railway Station	Ditto ...	3½	7,100	2,028
Ditto to Bankipore	Ditto ...	6½	11,050	1,700
Burhee to Hazaribagh	Ditto ...	23	6,150	267
Hazaribagh to Ramghur Road	Ditto ...	28	7,100	253
Ditto to Bogodhur	Ditto ...	33	8,500	257
Girhidi to Doomri	Ditto ...	26½	7,500	283
Burrakur to Purulia	Ditto ...	46	20,350	442
Churra and Amundi Road	Ditto ...	8¼	4,600	557
Midnapore to Raneegunge	Ditto ...	97	23,950	247
Lithuria Road	Ditto ...	6	3,450	575
Orissa Trunk Road	Ditto ...	321½	1,43,600	446
Cuttack to Pooree	Ditto ...	52	36,000	692
Ganges and Darjeeling Road...	Ditto ...	124	57,050	460
Silligoree Station Road	Ditto ...	$\frac{8}{33}$	1,250	1,650
Kurseong to Mattigurrah	Ditto ...	19	13,300	700
Mattigurrah to Darjeeling Hill Cart Road ...	Ditto ...	2	750	375
Darjeeling Hill Cart Road	Ditto ...	49	1,26,845	2,588
Calcutta Roads	Ditto ...	12	79,300	6,608
Ditto Strand Road	Ditto ..	1¾	22,600	12,914
Calcutta to Diamond Harbour	Ditto ...	27½	29,000	1,054
Cossipore to Dum-Dum	Ditto ...	3	2,500	833
Calcutta to Jessore	Ditto (with the exception of 17 miles) ...	70¼	86,600	1,232
Old Grand Trunk Road	Metalled ...	12¾	11,700	917
Road connecting the Hill Cart Road and Auckland Road	Ditto ...	$\frac{2}{11}$	3,000	6,600
Road leading to Lloyd Botanical Garden, Darjeeling...	Ditto ...	$\frac{15}{89}$	750	4,400
Diversion to Hill Cart Road through Kurseong Bazar	Ditto ...	$\frac{112}{476}$	500	1,848
Pilgrim Road	Ditto ...	8¾	4,900	560
Total ...	.....	...	9,27,465	
Raised and Bridged and Unmetalled Roads.				
Ranchee and Ramghur Road	Unmetalled ...	28½	4,200	147
Ditto to Purulia	Ditto ...	68	17,100	251
Mudhuban Branch Road	Ditto ...	3	300	100
Harishnath Hill Road	Ditto ...	6¾	600	89
Lake Road at Hazaribagh	Ditto ...	6	1,000	166
Cuttack and Sonepore Road	Ditto ...	130	20,000	154
Ditto and Sumbulpore Road	Ditto ...	110	7,500	68
Chittagong Trunk Road	Ditto ...	123	17,000	138
Titalya to Cooch Behar	Ditto ...	85	5,000	59
Koorigram Cart Road	Ditto ...	...	300	.....
Teesta to Dhubri	Ditto ...	...	900	.....
Darjeeling to Sevoke	Ditto ...	18	8,000	444
Ditto to Jore Bungalow	Ditto ...	4	3,800	950
Short Cart Road (part of Hill Cart Road) ...	Ditto ...	6	1,250	208
Jore Bungalow to Teesta	Ditto ...	18	6,350	353
Teesta to Silligoree	Ditto ...	...	300	.....
Jore Bungalow to Kurseong	Ditto ...	18	11,500	939
Darjeeling Frontier Roads	Ditto ...	130	6,400	49
Total ...	.....	...	1,11,500	
Carried over ...	.....	...	10,38,965	.....

OF BENGAL.

CIAL BUDGET FOR 1883-84—*continued.*

CATIONS.

Distribution of Grants for Repairs to Roads by Commissionerships.									
Burdwan.	Presidency.	Rajshahye and Cooch Behar.	Dacca.	Chittagong.	Patna.	Bhagulpore.	Orissa.	Chota Nagpore.	Calcutta.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
87,400	18,400	....	....	....	57,600	....	....	42,800	....
....	....	....	....	....	1,870	....	....	....	....
....	....	....	....	....	7,100	....	....	....	....
....	....	....	....	....	11,050	....	....	....	....
....	....	....	....	....	....	....	....	6,150	....
....	....	....	....	....	....	....	....	7,100	....
....	....	....	....	....	....	....	....	8,500	....
....	....	....	....	....	....	....	....	7,500	....
2,850	....	....	....	....	....	....	....	17,500	....
....	....	....	....	....	....	....	....	4,600	....
23,950	....	....	....	....	....	....	....	....	....
3,450	....	....	....	....	....	....	....	....	....
35,400	18,800	....	....	....	....	....	89,400	....	....
....	....	....	....	....	....	....	36,000	....	....
....	....	15,750	....	....	....	41,300	....	....	....
....	....	1,250	....	....	....	....	....	....	....
....	....	13,300	....	....	....	....	....	....	....
....	....	750	....	....	....	....	....	....	....
....	....	1,26,845	....	....	....	....	....	....	....
....	....	....	....	....	....	....	....	....	79,300
....	....	....	....	....	....	....	....	....	22,600
....	29,000	....	....	....	....	....	....	....	....
....	2,500	....	....	....	....	....	....	....	....
....	86,600	....	....	....	....	....	....	....	....
11,700	....	....	....	....	....	....	....	....	....
....	....	3,000	....	....	....	....	....	....	....
....	....	750	....	....	....	....	....	....	....
....	....	500	....	....	....	....	....	....	....
....	....	....	....	....	....	....	4,900	....	....
....	....	....	....	....	....	....	....	4,200	....
....	....	....	....	....	....	....	....	17,100	....
....	....	....	....	....	....	....	....	300	....
....	....	....	....	....	....	....	....	600	....
....	....	....	....	....	....	....	....	1,000	....
....	....	....	....	....	....	....	20,000	....	....
....	....	....	....	....	....	....	7,500	....	....
....	....	....	....	17,000	....	....	....	....	....
....	....	5,000	....	....	....	....	....	....	....
....	....	300	....	....	....	....	....	....	....
....	....	900	....	....	....	....	....	....	....
....	....	8,000	....	....	....	....	....	....	....
....	....	3,800	....	....	....	....	....	....	....
....	....	1,250	....	....	....	....	....	....	....
....	....	6,350	....	....	....	....	....	....	....
....	....	300	....	....	....	....	....	....	....
....	....	11,500	....	....	....	....	....	....	....
....	....	6,400	....	....	....	....	....	....	....
1,64,750	1,55,300	2,05,945	....	17,000	77,620	41,300	1,57,800	1,17,350	1,01,900

ABSTRACT OF PART II OF PROVIN

COMMUNICA

NAME OF ROAD.	DESCRIPTION OF ROAD.	LENGTH IN MILES.	TOTAL OF PROPOSED EXPENDITURE IN THE YEAR.	AVERAGE OUTLAY PER MILE.
			Rs.	Rs.
Brought forward ...	.....	.....	10,38,965	.....
Accommodation of Travellers.				
On Grand Trunk Road	.....	.....	1,300	.....
„ Patna and Gya Road	.....	.....	250	.....
„ Burhee to Hazaribagh	.....	.....	200	.....
„ Girhidi and Doomree Road	.....	.....	250	.....
„ Burrakur and Purulia Road	.....	.....	200	.....
„ Orissa Trunk Road	.....	.....	1,300	.....
„ Cuttack and Pooree Road	.....	.....	400	.....
„ Ganges and Darjeeling Road	.....	.....	500	.....
„ Kurseong to Silligoree Road	.....	.....	200	.....
„ Darjeeling Hill Cart Road	.....	.....	400	.....
„ Calcutta and Jessore Road	.....	.....	210	.....
„ Parisnath Hill Road	.....	.....	400	.....
„ Chittagong Trunk Road	.....	.....	600	.....
At Muddapore	.....	.....	100	.....
„ Bhagulpore	.....	.....	100	.....
„ Kawnea	.....	.....	375	.....
„ Kurigram	.....	.....	200	.....
„ Julpigoree	.....	.....	200	.....
„ Dacca	.....	.....	.....	.....
„ Naraingunge	.....	.....	500	.....
„ Berhampore	.....	.....	.....	.....
„ Hookitollah	.....	.....	400	.....
Total ...	.....	.....	8,085	
TOTAL COMMUNICATIONS ...	.....	.....	10,47,050	.....

OF BENGAL.

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CIAL BUDGET FOR 1883-84—*concluded.*

TIONS—*concluded.*

Distribution of Grants for Repairs to Roads by Commissionerships.									
Burdwan.	Presidency.	Rajshahye and Cooch Behar.	Dacca.	Chittagong.	Patna.	Bhagulpore.	Orissa.	Chota Nagpore.	Calcutta.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,64,750	1,55,300	2,05,945	.....	17,000	77,620	41,300	1,57,800	1,17,350	1,01,900
.....	.....	.....	.....	.....	400	.....	.....	900	.....
.....	.....	.....	.....	.....	250	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	200	.....
.....	.....	.....	.....	.....	.....	.....	.....	250	.....
200	.....	.....	.....	.....	.....	.....	.....	.....	.....
100	.....	.....	.....	.....	.....	.....	1,200	.....	.....
.....	.....	.....	.....	.....	.....	.....	400	.....	.....
.....	.....	300	.....	.....	.....	200	.....	.....	.....
.....	.....	200	.....	.....	.....	.....	.....	.....	.....
.....	.....	400	.....	.....	.....	.....	.....	.....	.....
.....	210	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	400	.....
.....	.....	.....	.....	600	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	100	.....	.....	.....
.....	.....	.....	.....	.....	.....	100	.....	.....	.....
.....	.....	375	.....	.....	.....	.....	.....	.....	.....
.....	.....	200	.....	.....	.....	.....	.....	.....	.....
.....	.....	200	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	500	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	400	.....	.....
1,65,050	1,55,510	2,07,620	500	17,600	78,270	41,700	1,59,800	1,19,100	1,01,900

GOVERNMENT OF BENGAL.

PART III.

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1883-84.

Number.		Particulars.	Salary of Office.	Estimate, 1883-84.			Estimate, 1882-83.
1882-83.	1883-84.			Per mensem.	Per annum.	Total.	Charges per annum.
		Direction.	Rs.	Rs.	Rs.	Rs.	Rs.
		Chief Engineer.					
1	1	Chief Engineer, 1st class ...	2,500	2,500			
1	1	Ditto, 2nd „ ...	2,000	2,000			
		Military allowances as a Colonel of the Royal Engineers	...	305			
		Presidency house-rent	...	120			
2	2			4,925	59,100		50,700
1	2	Assistant to Chief Engineer, Executive Engineer, 1st grade	950	1,900			
		Difference between consolidated salary and maximum salary of a Major of Staff Corps	...	290			
		Presidency house-rent	...	145			
				2,335			
1	1	Assistant to Chief Engineer, Executive Engineer, 2nd grade	800	800			
		Presidency allowance	...	100			
		Ditto house-rent	...	45			
				945			
1	1	Assistant to Chief Engineer, Executive Engineer, 4th grade	550	550			
		Presidency allowance	...	100			
		Ditto house-rent	...	45			
				695			
3	4			3,975	47,700		31,980
56	56	Clerks from Rs. 30 to Rs. 550 ...	...	6,700			80,400
6	6	Draftsmen from Rs. 40 to Rs. 100 ...	...	490			5,400
50	50	Duftries, peons, and other servants ...	...	410			4,800
112	112			7,600	91,200		
		Temporary office establishment ...	...	...	3,000		3,000
		Deputation allowances, &c., of clerks proceeding on tour with the Lieutenant-Governor	...	...	2,000		2,000
		Total salaries ...	...	...	2,03,000		1,78,280
		Carried over ...	...	...	2,03,000		1,78,280

GOVERNMENT OF BENGAL.

PART III—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1883-84—*continued.*

Number.		Particulars.	Salary of Office.	Estimate, 1883-84.			Estimate, 1882-83.
1882-83.	1883-84.			Per mensem.	Per annum.	Total.	Charges per annum.
		Direction—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward ...	...	...	2,03,000		1,78,280
		Chief Engineer—concluded.					
		Travelling allowances	...	...	2,000		1,500
		Contingencies	...	...	6,000		6,500
		Postage	...	...	2,000		2,720
					10,000		10,720
		Total Chief Engineer ...	...	...	...	2,13,000	1,89,000
		Architect.					
1	1	Superintending Engineer, 1st class ...	1,600	1,600			
1	1			1,600	19,200		16,200
		Temporary office establishment ...	...	...	7,200		7,200
		Darjeeling allowances	...	...	1,000		1,800
		Postage and contingencies ...	...	...	600		800
		Total Architect ...	...	...		28,000	26,000
		Superintending Engineers.					
2	1	Superintending Engineer, 1st class ...	1,600	1,600			
2	2	Ditto ditto, 2nd „ ...	1,350	2,700			
2	3	Ditto ditto, 3rd „ ...	1,100	3,300			
6	6			7,600	91,200		1,07,472
3	3	Personal Assistants, Executive Engineers, 4th grade	550	1,650			
3	3	Ditto, Assistant Engineers, 1st grade...	450	1,350			
		Presidency house-rent for three Superintending Engineers	60	180			
		Presidency allowance and house-rent for three Personal Assistants ...	...	320			
6	6			3,500	42,000		43,380
		Carried over ...	...	...	1,33,200		1,50,852
		Carried over ...	...	...	...	2,41,000	2,15,000

GOVERNMENT OF BENGAL.

PART III—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1883-84—*continued.*

Number.		Particulars.	Salary of Office.	Estimate, 1883-84.			Estimate, 1882-83.
1882-83.	1883-84.			Per mensem.	Per annum.	Total.	Charges per annum.
		Direction—*concluded.*	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward ...	...	...	...	2,41,000	2,15,000
		Superintending Engineers—concluded.					
		Brought forward ...	...	...	1,33,200		1,50,852
41	40	Clerks from Rs. 30 to Rs. 240 ...	...	3,360			
2	2	Estimators	...	155			
7	8	Draftsmen	...	525			
25	25	Duftries and peons	...	160			
		Office servants	...	...			
75	75			4,200	50,400		49,824
		Temporary office establishment ...	...	...	3,000		6,000
		Total Salaries ...	...	...	1,86,600		2,06,676
		Travelling allowances	...	...	12,000		12,000
		Contingencies	...	...	4,000		6,000
		Postage	...	...	4,400		5,324
		Total Superintending Engineers ...	...	...	...	2,07,000	2,30,000
		Grand Total Direction ...	...	...	...	4,48,000	4,45,000
		Construction.					
		Engineer Establishment.					
8	8	Executive Engineers, 1st grade ...	950	7,600			
10	9	Ditto ditto, 2nd „ ...	800	7,200			
12	9	Ditto ditto, 3rd „ ...	650	5,850			
9	12	Ditto ditto, 4th „ ...	550	6,600			
30	18	Assistant ditto, 1st „ ...	450	8,100			
32	30	Ditto ditto, 2nd „ ...	350	10,500			
...	...	Ditto ditto, 3rd „ ...	...	...			
1	...	Apprentice Engineer	...	...			
102	86			45,850	5,50,200		6,37,800
		Difference between consolidated salary and maximum salary of one Major of the Staff Corps and one Major of General List Infantry	...	740			
		Military pay of two Captains of Royal Engineers	...	280			
		Presidency allowance for 10 Engineers	...	650			
		Presidency house-rent to 13 Engineers	...	480			
				2,150	25,800		20,940
		Temporary Engineer Establishment ...	...	...	24,000		40,000
		Total Engineer Establishment ...	...	...	...	6,00,000	6,98,740
		Carried over ...	...	...	...	6,00,000	6,98,740

GOVERNMENT OF BENGAL.

PART III—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1883-84—*continued.*

Number.		Particulars.	Salary of Office.	Estimate, 1883-84.			Estimate, 1882-83.
1882-83.	1883-84.			Per mensem.	Per annum.	Total.	Charges per annum.
		Construction—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward ...	...	...	...	6,00,000	6,98,740
		Upper Subordinate Establishment.					
7	7	Sub-Engineers, 1st grade ...	400	2,800			
6	6	Ditto, 2nd " ...	300	1,800			
13	13	Ditto, 3rd " ...	250	3,250			
16	16	Supervisors, 1st " ...	200	3,200			
27	27	Ditto, 2nd " ...	150	4,050			
40	30	Overseers, 1st " ...	100	3,000			
16	20	Ditto, 2nd " ..	80	1,600			
10	17	Ditto, 3rd " ...	60	1,020			
135	136			20,720	2,48,640		2,51,760
		Military allowances of Non-Commissioned Officers and soldiers ...	...	32			
		Sub-divisional allowance for 92 upper subordinates ...	30	2,760			
		Presidency allowance and house-rent to upper subordinates	...	208			
				3,000	36,000		39,720
		Temporary upper subordinates ...	...	...	25,360		50,000
		Total Upper Subordinates ...	...	...	...	3,10,000	3,41,480
		Lower Subordinate Establishment.					
55	45	Sub-Overseers, 1st grade ...	...	3,200			
50	60	Ditto, 2nd "	...	2,350			
65	35	Ditto, 3rd "	...	1,450			
170	140	Total ...	...	7,000	84,000		93,756
		Temporary Sub-overseers and Apprentices	...	...	22,000		20,000
		Total Lower Subordinates ...	...	...	...	1,06,000	1,13,756
		Petty Establishment.					
		Store-keepers, tindals, chuprassees, &c.	...	...	35,000		40,000
		Temporary petty establishment ...	...	...	2,500		3,000
		Total Petty Establishment ...	...	...	...	37,500	43,000
		Carried over ...	...	...	...	10,53,500	11,96,976

GOVERNMENT OF BENGAL.

PART III—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1883-84—*continued.*

Number.		Particulars.	Salary of Office.	Estimate, 1883-84.			Estimate, 1882-83.
1882-83.	1883-84.			Per mensem.	Per annum.	Total.	Charges per annum.
		Construction—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward ...	...	...	...	10,53,500	11,96,976
		Accountants.					
...	1	Assistant Examiner	250	250			
		Presidency allowance	...	50			
		House-rent	...	20			
1	1			320	3,840		3,840
4	4	Accountants, 3rd grade	...	880			
20	20	Ditto, 4th „	...	2,400			
24	24			3,280	39,360		41,184
		Temporary Accountants	...	...	2,800		2,500
		Total Accountants ...	...	...	...	46,000	47,524
		Medical.					
		Allowance to Civil Surgeon at Cuttack	...	...	...		1,200
1	3	Assistant Surgeons	...	400			
12	11	Native Doctors	...	295			
4	8	Compounders	...	70			
1	1	Writer	...	10			
12	12	Chuprassees, servants, &c. ...	...	73			
30	35			848	10,176		6,540
		Contingencies	...	...	324		500
		Temporary medical establishment ...	...	...	500		2,000
		Total Medical ...	...	...	...	11,000	10,240
		Office Establishment.					
152	152	Clerks from Rs. 25 to 85 ...	...	6,490			
29	29	Draftsmen	...	1,300			
31	31	Cashiers	...	1,370			
8	8	Mohurirs	...	96			
23	23	Duftries	...	184			
67	67	Peons	...	365			
		Office servants	...	145			
310	310			9,950	1,19,400		1,19,640
		Temporary office establishment ...	...	...	5,600		7,000
		Total Office Establishment ...	...	...	...	1,25,000	1,26,640
		Total Salaries ...	...	...	...	12,35,500	13,81,380
		Carried over ...	...	...	...	12,35,500	13,81,380

GOVERNMENT OF BENGAL.

PART III—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1883-84—*continued.*

Number.		Particulars.	Salary of Office.	Estimate, 1883-84.			Estimate, 1882-83.
1882-83.	1883-84.			Per mensem.	Per annum.	Total.	Charges per annum.
			Rs.	Rs.	Rs.	Rs.	Rs.
		Construction—*concluded.*					
		Brought forward ...	.....	.....	.....	12,35,500	13,81,380
		Travelling allowances	.....	.....	.....	1,19,000	1,59,000
		Contingencies	.....	.....	.....	20,000	25,000
		Postage	.....	.....	.....	12,500	15,620
		Total Construction ...	.....	.....	.....	13,87,000	15,81,000
		Accounts.					
1	1	Examiner, 1st class	1,350	1,350			
		Military allowance as Major of Royal Engineers	.....	244			
				1,594			
...	1	Examiner, 4th class	650	650			
2	1	Deputy Examiners	550	550			
1	1	Assistant ditto	350	350			
4	4			3,144	37,728		37,596
3	2	Accountants, 1st grade	.....	860			
3	2	Ditto, 2nd „	.....	650			
6	3	Ditto, 3rd „	.....	650			
...	5	Ditto, 4th „	.....	708			
12	12			2,868	34,416		42,660
39	39	Clerks from Rs. 20 to Rs. 120 ...	.....	2,255	27,060		29,244
		Duftries, peons, and other servants ...	.....	150	1,800		2,160
		Temporary establishment ...	.....	.....	2,400		2,000
		Presidency house-rent	.....	300	3,600		3,840
		Ditto allowance	.....	340	4,080		6,720
		Total Salaries ...	.....	.....	1,11,084		1,24,220
		Travelling allowances	.....	.....	5,500		5,500
		Contingencies	.....	.....	4,016		4,280
		Total Accounts ...	.....	.....	.....	1,20,600	1,34,000
		Grand Total for General Establishments	.....	.....	.....	19,55,600	21,60,000

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 30TH JANUARY 1883.

RESOLUTION.

READ—

Memorandum No. 21430, dated the 11th January 1883, from the Accountant-General, submitting the estimates of receipts and charges of other Public Works by Civil Officers for 1883-84.

The Accountant-General's estimate of "Tolls on public ferries" amounts to Rs. 5,12,000, against Rs. 5,29,436, the actuals of the past year. The actuals of the first six months of the current year were Rs. 2,49,906. The Accountant-General's estimate is raised to Rs. 5,30,000. His estimate of fines and other receipts under ferries, aggregating Rs. 3,000, is accepted.

2. The cemetery receipts average about Rs. 5,000 a year, and the charges Rs. 8,000. Before the introduction of the new Financial contract, both the receipts and charges were Provincial—the former being included in this budget, and the latter under the head of "Ecclesiastical." In the new contract the head "Ecclesiastical" was entirely transferred to Imperial. The Government of India have, however, sanctioned the creation of a separate Local Fund, called the Burial Board Fund, and have again provincialized the cemetery charges by adding a corresponding percentage in the share of land revenue made over to the Local Government, leaving the latter to make the necessary arrangements with the Burial Board. The fees of the Calcutta cemeteries were transferred to the Burial Board Fund in Government order No. 1014T—F, dated the 19th July 1882. The Accountant-General's estimate of Rs. 1,000 for fees from cemeteries in other districts is accepted.

3. The total ferry charges are estimated at Rs. 54,000 against Rs. 48,000, the sanctioned grant for the current year. The increase is due to a larger provision being made for compensation for ferries recently resumed in Bankoora and Tipperah, against which there is a decrease under the head of maintenance of ferries. The estimate is accepted.

ORDER—Ordered that a copy of the above Resolution, with a copy of the estimates, be forwarded to the Accountant-General, and to the Municipal and General Departments of this Government, for information.

By order of the Lieutenant-Governor of Bengal,

COLMAN MACAULAY,

Secretary to the Government of Bengal.

Nos. 341-43.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

C. W. BOLTON,

Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 30th January 1883.

C. E. G.—Reg. No. 12961C—70—31-1-83.

385

No. 1665RA.

Government of Bengal.

PUBLIC WORKS DEPARTMENT.

Railway.

Calcutta, the 30th March 1883.

H.—EXPENDITURE ON PRODUCTIVE PUBLIC WORKS CAPITAL ACCOUNT.

52—State Railways.

ORDERS ON THE CAPITAL REVISED ESTIMATES FOR 1882-83 WITH BUDGET ESTIMATES FOR 1883-84.

Read—

Government of Bengal, Public Works Department, No. 302RA, dated 17th January 1883.
Government of Bengal, Public Works Department, No. 374RA, dated 20th January 1883.
Government of Bengal, Public Works Department, No. 459RA, dated 24th January 1883.
Government of Bengal, Public Works Department, No. 721RA, dated 9th February 1883.

Read also—

Goverment of India, Public Works Department, No. 198RA, dated 9th March 1883.
Government of India, Public Works Department, No. 205RA, dated 9th March 1883.
Government of India, Public Works Department, No. 223RA, dated 10th March 1883.
Government of India, Public Works Department, No. 224RA, dated 10th March 1883.
Government of India, Public Works Department, No. 225RA, dated 10th March 1883.
Government of India, Public Works Department, No. 226RA, dated 10th March 1883.
Government of India, Public Works Department, No. 253RA, dated 12th March 1883.
Government of India, Public Works Department, No. 254RA, dated 12th March 1883.
Government of India, Public Works Department, No. 280RA, dated 14th March 1883.

Revised Estimates, 1882-83.

Resolution.—The budget estimates for Indian outlay on the railways in Bengal for 1882-83 were accepted by the Government of India for Rs. 29,30,500 as shewn below—

	Rs.
Northern Bengal State Railway	—10,000
Tirhoot State Railway	2,84,500
Tirhoot State Railway extensions	24,64,000
Patna and Gya State Railway	1,83,000
Calcutta and South-Eastern State Railway	—25,000
Nalhati State Railway	—3,000
Dacca and Mymensingh State Railway	37,000
Total ..	29,30,500

2. On the Northern Bengal State Railway the budget estimate provided for all outlay likely to be incurred on the line by a reduction of the

"Suspense" balances and by expected receipts from the sales of surplus land.

3. During the year the following modifications were made in the grant:—

	Rs.
Additional grant for Capital outlay—*vide* Government of India, Public Works Department, No. 470RA, dated 12th July 1882	65,000
Transfers to English grant to meet cost of English stores—*vide* Government of India, Public Works Department, No. 400RA, dated 23rd June 1882, and No. 629RA, dated 2nd November 1882	—65,500
Transfer from grant for Tirhoot extensions—*vide* Government of India, Public Works Department, No. 574RA, dated 3rd October 1882	47,500
Net increase ..	47,000

thus raising the amount available for outlay in India during the year to Rs. 37,000.

4. The revised estimate was at first submitted for this amount, but was subsequently reduced to Rs. 17,000. The increase over the budget estimate is principally due to the anticipated credits for the sale of surplus land not having been realized.

5. The revised estimate is accepted by the Government of India, as modified for a net Indian outlay of Rs. 17,000.

6. On the Tirhoot State Railway the grant was increased during the course of the year to Rs. 7,07,500 by the following additions:—

	Rs.
Transfer of funds from the Tirhoot extensions—*vide* Government of India, Public Works Department, No. 574RA, dated 3rd October 1882	3,00,000
Transfer of grant from the Tirhoot extensions—*vide* Government of India, Public Works Department, No. 73RA of 30th January 1883	1,23,000
Total addition ..	4,23,000

These additional grants were needed partly to meet the outlay on ballasting and permanent-way on the extension of the line to the banks of the Ganges opposite Mokameh. Increased provision was also needed on account of additions and alterations in the designs of buildings, and increased depths of foundations of stations and buildings.

7. The revised estimate is prepared for a net Indian outlay of Rs. 7,07,500, and is accepted by the Government of India for this amount.

8. In the case of the Tirhoot State Railway extensions the following modifications were made by the Government of India during the year:—

	Rs.
Transfer from the Indian to the English grant to meet the cost of indents for rolling-stock, permanent-way materials, &c.—*vide* Government of India, Public Works Department, No. 400RA of 23rd May 1882	—2,78,500
Additional grant for Capital outlay—*vide* Government of India, Public Works Department, No. 470RA of 12th July 1882 ..	3,00,000
Transfer of grant to the Northern Bengal and Tirhoot State Railways—*vide* Government of India, Public Works Department, No. 574RA of 3rd October 1882	—3,47,500
Transfer from the Indian to the English grant to meet the cost of rolling-stock, &c.—*vide* Government of India, Public Works Department, No. 629RA of 2nd November 1882 ..	—1,62,000
Transfer of grant to the Tirhoot Railway—*vide* Government of India, Public Works Department, No. 73RA of 30th January 1883	—1,23,000
Net reduction ..	6,11,000

thus leaving the grant for Indian outlay at Rs. 18,53,000.

9. The revised estimate is prepared for a net Indian outlay of Rs. 16,91,676, based on actual requirements as far as can be ascertained from the present state of the works, irrespective of the grant for the year, and is accepted by the Government of India in round figures for a net Indian outlay of Rs. 16,92,000.

10. On the Patna and Gya State Railway the grant was reduced to the following extent during the course of the year —

	Rs.
Transfer from the Indian to the English grant to meet the cost of English stores—*vide* Government of India, Public Works Department, No. 400RA, dated 23rd May 1882 ...	11,000
Transfer from the Indian to the English grant to meet the cost of English stores—*vide* Government of India, Public Works Department, No 629RA, dated 2nd November 1882 ...	5,000
Total ...	16,000

thus reducing the amount available for outlay in India to Rs. 1,67,000.

11. The revised estimate is submitted for a net Indian outlay of Rs. 8,635, and provides only for the works which could be completed prior to the line being handed over to the East Indian Railway. No capital outlay is expected to be incurred during the last quarter of the year as no settlement has yet been come to as regards the works to be constructed on the line, since it was handed over to the East Indian Railway on the 1st January 1883.

12. The revised estimate is accepted by the Government of India in round figures for a net Indian outlay of Rs. 9,000.

13. The net credit of Rs. 25,000 passed as the budget estimate of the Calcutta and South-Eastern State Railway was the estimated reduction in the suspense balances during the year.

14. The following further credits were provided for during the year to cover the cost of English stores indented for, as detailed below—

	Rs.
Indent Nos. 25 and 26 of 1882. Axle guards, scroll iron, wheels and axles, Russell's patent ramps—*vide* Government of India, Public Works Department, No. 400RA, dated 23rd May 1882	8,000
Indent Nos. 42, 59, and 80 of 1882. Steel tyres, axles, and spare parts of locomotives—*vide* Government of India, Public Works Department, No. 629RA of the 2nd November 1882	15,000
	23,000

thus raising the probable *net credit* of the year to Rs. 48,000.

15. The revised estimate is submitted for a *net credit* of Rs. 63,500, and is accepted for this amount by the Government of India.

16. It is, however, now believed that the credits to be obtained under "Suspense" have been overestimated, and that the net credit will be about Rs. 54,000 only. It was too late to make any alterations as the original amount had already been accepted in the financial estimates. The Government of India, however, have allowed any outlay in excess of the provision made being treated as a permissible excess over the grant.

17. No alterations were made in the grant of the Nalhati State Railway during the year, and the revised estimate now submitted is framed for a *net credit* of Rs. 6,888, and provides for a further reduction of the suspense balances.

18. The estimate is accepted by the Government of India in round figures for a *net credit* of Rs. 7,000.

19. In budget orders a grant of Rs. 37,000 was assigned from Provincial funds under 42—State Railways—Capital for outlay on the Dacca-Mymensingh Railway Survey during 1882-83. On the receipt of the sanction of the Secretary of State to the construction of the line as a Productive Public Work a grant of Rs. 3,50,000 under "52—State Railways" was allotted by the Government of India for capital outlay on the line during 1882-83.

20. The revised estimate is submitted for a net Indian outlay of Rs. 4,86,817, and includes the whole of the past expenditure incurred on the preliminary surveys of the line, amounting to Rs. 1,86,817.

21. The inclusion of the whole of this amount, however, in the estimate is incorrect. The orders of the Government of India regarding the treatment of the outlay on surveys, as explained in Public Works Department letter No. 97RA of the 3rd February 1883, merely implied that the whole of the past outlay should be included in the capital accounts of the railway as

"previous expenditure," without in any way affecting the charge against the grant for the year. The outlay to end of 1881-82, *viz.* Rs. 87,534, will thus be merely a book transfer, and will not affect the expenditure against grant. All that is necessary to provide for in the revised estimate is the outlay incurred on the survey of the line during the current official year. This outlay is reported at Rs. 49,283, and allowing for this addition, the revised estimate is accepted by the Government of India for a net Indian outlay of Rs. 4,00,000.

22. In December 1882 the Government of India allotted a grant of Rs. 1,00,000 for the commencement of work and for the acquisition of land in connection with the Ranaghat-Bhugwangola Railway during 1882-83, and the revised estimate is submitted for this amount and accepted by the Government of India.

23. Work was also commenced on the Mozufferpore-Hajipore-extension of the Tirhoot State Railway, and on this account the Government of India in January last made an allotment of Rs. 50,000. Towards the end of the year the Manager reported that Rs. 1,50,000 would be required to meet the expenditure, but as this intimation was received too late, the revised estimate was accepted by the Government of India for Rs. 50,000. The Government of India, however, remark that the work may be proceeded with, and any outlay in excess of the Rs. 50,000 already assigned may be treated as a permissible excess.

24. The following figures shew the final grants for each line as accepted by the Government of India :—

	Rs.
Northern Bengal State Railway	17,000
Tirhoot State Railway	7,07,500
Tirhoot State Railway extensions	16,92,000
Patna and Gya State Railway	9,000
Calcutta and South-Eastern State Railway	—63,500
Nalhati State Railway	—7,000
Dacca and Mymensingh State Railway	4,00,000
Ranaghat-Bhugwangola Railway	1,00,000
Mozufferpore-Hajipore extension, Tirhoot State Railway ..	50,000

Budget Estimates, 1883-84.

25. A provisional grant of Rs. 30,000 was allotted by the Government of India for capital outlay on the Northern Bengal State Railway during 1883-84, but subsequently permission was asked to provide for the necessary outlay on 60 additional jute wagons which were urgently required on the line. This request was granted, and the budget estimate was accordingly submitted for a net Indian outlay of Rs. 1,24,000, which included a sum of Rs. 94,000 to meet Indian charges on plant and rolling-stock, &c., as also the cost of additional carriage stock required to meet the increase of traffic anticipated on the opening of the Dinagepur extension.

26. It is noticed by the Government of India that in the estimate of "debits to the Indian books by credits to expenditure in England for value of English stores received and other items charged off in England," the English cost of the jute wagons referred to in paragraph 6 has been entered at Rs. 75,000. The amount estimated by the Director-General of Railways on this account is Rs. 65,000. Allowing for this alteration the budget estimate is accepted by the Government of India for the following amounts :—

	Rs.
For Indian outlay	1,24,000
„ "Debits to the Indian books by credits to expenditure in England for value of English stores received and other items charged off in England"	3,15,000
Total ..	4,39,000

27. For the Tirhoot State Railway a provisional grant of Rs. 2,20,000 was assigned for capital outlay during 1883-84, the greater portion being allotted for the erection of central offices and for additions to the locomotive and carriage and wagon workshops.

28. The budget estimate is submitted for this amount, and is accepted by the Government of India.

29. A sum of Rs. 3,50,000 was provisionally allotted for capital outlay on the Tirhoot State Railway extensions during 1883-84, for which amount the budget estimate is prepared. This is accepted by the Government of India on the understanding that if any indents for English stores are submitted for compliance during 1883-84, funds to cover the expenditure in England thereon will be appropriated from this grant.

30. The budget estimate of the Patna and Gya State Railway is submitted for a net credit of Rs. 20,000, and provides for the extinction of the suspense accounts, consisting entirely of stores, by sales and transfers to other lines. This is accepted by the Government of India, but they observe that no provision has been made in this estimate for "Debits to the Indian books by credits to 'Expenditure in England' for value of English stores received and other items charged off in England," while Rs. 9,500 has been entered on this account in the estimates received from the Director-General of Railways, representing the estimated English cost of 52 tons of galvanized iron wire for fencing. As this material will be supplied to the line on receipt from England, the necessary provision should be made in the budget estimate, and the amount has been shewn in the final issue of the estimate.

31. For the Calcutta and South-Eastern State Railway the budget estimate was submitted for a net credit of Rs. 32,500, owing to a further anticipated reduction in the suspense balances.

32. It is necessary, however, to provide in this estimate for the estimated English outlay on an indent for two locomotive engine boilers, viz. Rs. 12,500 recently sent forward for compliance during 1883-84. This amount will ultimately fall as a charge against revenue, but as, according to the procedure in force, the value of the boilers must, in the first instance, pass through the capital accounts of the railway, it is necessary to provide for the effect of this transaction upon the capital budget estimate of the year. Taking this item into account, the budget estimate for 1883-84 will stand as follows :—

	Rs.
Total final heads	...
Suspense	—25,000
Grand Total ...	—25,000
Deduct—Debits to the Indian books by credits to "Expenditure in England" for value of English stores received and other items charged off in England	20,000
Net Indian outlay ...	—45,000

33. The necessary provision to meet the English cost of the boilers referred to has been made in the general estimates of the department for 1883-84, but, as shewn above, the outlay in England on this account will be counterbalanced by a corresponding credit under outlay in India.

34. With this explanation the Government of India have accepted the budget estimate for a net credit of Rs. 45,000.

35. The Nalhati State Railway budget provides for a reduction of Rs. 7,000 in the suspense balances during the year, and is accepted by the Government of India for this amount.

36. In November 1882 a provisional grant of Rs. 30,00,000 was allotted by the Government of India for capital outlay on the Dacca and Mymensingh State Railway during 1883-84, and the budget estimate is submitted for a net Indian outlay of Rs. 19,50,000, the balance being set aside to meet expenditure in England.

37. The budget estimate is accepted as submitted, but the Government of India observe that the sanctioned estimate for the line has not been given by main and minor heads of account, and have requested that early steps be taken for the preparation of detailed estimates for the line. No work should be put in hand without a properly sanctioned estimate and a regular appropriation of funds. In accordance with these orders the Engineer-in-Chief should without any further delay submit the complete and detailed estimates of the

line, and the Examiner of Accounts should promptly report all irregular expenditure.

38. As it was understood that construction operations would be carried on uninterruptedly on the Ranaghat-Bhugwangola Railway, a budget estimate for an outlay of Rs. 40,00,000 was submitted, but the Government of India do not consider it advisable to allot more than Rs. 1,00,000 to this line for outlay during 1883-84, as it is not in contemplation to construct it from State funds.

39. On the application of the Manager, the Government of India were informed that Rs. 13,00,000 would be needed for expenditure on the Mozufferpore-Hajipore extension of the Tirhoot State Railway during 1883-84, and in accordance with this request the budget estimate has been accepted for a net Indian outlay of Rs. 13,00,000.

40. The final grants for Indian outlay, as accepted by the Government of India, are shewn below—

	Rs.
Northern Bengal State Railway	1,24,000
Tirhoot State Railway	2,20,000
Tirhoot State Railway extensions	3,50,000
Patna and Gya State Railway	—20,000
Calcutta and South-Eastern State Railway	—45,000
Nalhati State Railway	—7,000
Dacca and Mymensingh State Railway	19,50,000
Ranaghat and Bhugwangola Railway	1,00,000
Mozufferpore-Hajipore extension, Tirhoot State Railway ..	13,00,000

ORDER.—Ordered that a copy with copy of the final issue of the estimates be forwarded to the Government of India, Public Works Department, and to the Financial Department of this Government for information.

Ordered also that a copy with copy of the estimates be forwarded to the Managers, Northern Bengal, Tirhoot, and Calcutta and South-Eastern State Railways; to the Engineer-in-Chief, Dacca and Mymensingh State Railway; and to the Agent and Chief Engineer, Bengal Central Railway, for information.

By order of the Lieutenant-Governor of Bengal,

H. C. LEVINGE,

Secretary to the Government of Bengal,
P. W. Dept.

J. R. S.—Reg. No. 16656C—213—2-4-83.

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FINAL ISSUE.

52—STATE RAILWAYS.

BUDGET ESTIMATE

CAPITAL

OF THE

NORTHERN BENGAL STATE RAILWAY.

FOR THE YEAR

1883-84.

NORTHERN BENGAL STATE RAILWAY.

Abstract Budget Estimate (Capital) for the year 1883-84.

Main and Minor Heads of Account.	Budget grant, 1882-83.	Expenditure. Regular estimate, 1882-83.	Estimated during 1883-84.	Incurred to end of 1881-82.	Total probable outlay to end of 1883-84.
	Rs.	Rs.	Rs.	Rs.	Rs.
Construction Accounts.					
I.—Preliminary expenses ... Survey expenses	.....	.....	.....	1,07,093	1,07,093
Establishment, including salaries and allowances and contingencies	.....	.....	.....	19,387	19,387
	.....	.....	.....	1,26,480	1,26,480
II.—Land	—58,500	3,500	.....	8,31,075	8,34,575
III.—Construction of line ... Earthwork	.....	.....	.....	16,22,128	16,22,128
Bridgework	.....	2,000	.....	6,56,337	35,85,063
Level-crossings, huts, lodges, &c.	.....	1,000	.....	29,26,726	
Fencing	5,000	—500	.....	54,555	55,555
Electric Telegraph	.....	.....	.....	5,06,053	5,05,553
				47,107	47,107
	5,000	2,500	.....	58,12,906	58,15,406
IV.—Ballast and Permanent-way. Ballasting	.....	.....	.....	10,98,417	10,98,417
Permanent-way	.. ...	1,710	.....	44,13,218	44,14,928
	.....	1,710	.....	55,11,635	55,13,345
V.—Stations and Buildings ... Stations and offices ...	51,700	7,000	17,000	9,25,112	9,49,112
Workshops and store buildings	.....	7,000	.....	5,04,764	5,11,764
Staff quarters	53,600	45,000	13,000	6,37,801	6,95,801
Station machinery	3,400	1,000	.....	4,14,109	4,15,109
Total Construction Accounts ...	55,200	67,710	30,000	1,47,63,882	1,48,61,592
VI.—Plant ... Engineering ... ... / Locomotive ... ... / Carriage and wagon ... / Station and office furniture ...	10,400	1,00,000	26,000	7,27,619	8,53,619
VII.—Steam ferries	.....	—17,500	50,000	4,29,068	4,61,568
VIII.—Rolling-stock Locomotive	.....	1,700	1,97,000	6,41,010	8,39,710
Carriage and wagon ...	.....	12,000	1,86,000	16,41,557	18,39,557
	.....	13,700	3,83,000	22,82,567	26,79,267
IX.—Establishment as per schedule A	.....	.....	.....	22,56,492	22,56,492
Total Final Heads ...	65,600	1,63,910	4,89,000	2,04,59,628	2,11,12,538
Suspense accounts as per schedule B	—50,600	—1,04,910	—50,000	5,39,002	3,84,092
Grand Total ...	15,000	59,000	4,39,000	2,09,98,630	2,14,96,630
Deduct— Receipts on capital account	.....	.....	.....	43,845	43,845
	15,000	59,000	4,39,000	2,09,54,785	2,14,52,785
Deduct— Debits to the Indian books by credit to "Expenditure in England" for value of English stores received and other items charged off in England	25,000	42,000	3,15,000	53,501,353	57,08,353
Net Indian Expenditure ...	—10,000	17,000	1,24,000	1,56,03,432	1,57,44432

NORTHERN BENGAL STATE RAILWAY.

SCHEDULE B.

Detail of sums provided under Suspense Account for the year 1883-84.

	Actual balance at the end of 1881-82.	Probable transactions of 1882-83.			Balance at end of 1882-83.	Probable transactions of 1883-84.			Probable balance at end of 1883-84.
		Debits.	Credits.	Net debits or credits.		Debits.	Credits.	Net debits or credits.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Purchases ... {Stores ... / Plant ...} ...	—15,720	1,71,000	1,70,800	140	—15,580	1,80,000	1,72,000	8,000	—7,580
Sales	2,522	6,000	6,700	—700	1,822	7,000	8,822	—1,822	.....
Stores	5,30,604	3,00,000	4,04,350	1,04,350	4,26,254	2,50,000	2,90,000	—40,000	3,86,254
Manufacture	.....	5,400	5,400	.....	.....	3,000	3,000	.....	.....
Workshop manufacture	7,762	2,50,000	2,50,000	.....	7,762	2,46,000	2,50,000	—4,000	3,762
Miscellaneous advances	13,834	82,000	82,000	.....	13,834	76,000	88,178	—12,178	1,656
London stores	.....	27,000	27,000	.....	.....	60,000	60,000	.....	.....
Ditto invoices	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total ...	5,39,002	8,41,400	9,46,250	—1,04,910	4,34,092	8,22,000	8,72,000	—50,000	3,84,092

W. LeB.—Reg. Nos. 97J—100—6-4-83.

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FINAL ISSUE.

52—STATE RAILWAYS.

BUDGET ESTIMATE

CAPITAL

OF THE

TIRHOOT STATE RAILWAY

FOR THE YEAR

1883-84.

Beng. Sect. Press—Reg. No. 153J—100—6-4-83.

TIRHOOT STATE RAILWAY.

Abstract of Budget Estimate (Capital) for the year 1883-84.

Main and sub-heads of accounts.	Budget grant, 1882-83.	Expenditure. Regular estimate, 1882-83.	Estimated during 1883-84.	Incurred to end of 1881-82.	Total probable outlay to end of 1883-84.	Remarks.
Construction Accounts.	Rs.	Rs.	Rs.	Rs.	Rs.	
I.—Preliminary expenses. { Survey expenses ... ... / Plant .. .. / Establishment, including salaries, allowances, and contingencies .. .. }	.....	400	.....	11,307	11,707	
II.—Land	20,000	1,04,707	.....	1,59,729	2,64,436	
III.—Construction of line ... ... { Earthwork	65,000	72,471	—25,000	2,56,857	3,04,328	
Bridgework	—12,000	15,589	.....	5,69,103	5,82,492	
Tunnels	.....	.....	.....	....	.....	
Level crossings, huts, lodges, &c.	6,000	9,440	.....	42,656	52,096	
Fencing	.....	... ..	410	27,754	28,164	
Electric telegraph ...	....	.....	.....	....	.....	
	59,000	95,300	—24,590	8,96,370	9,67,080	
IV.—Ballast and permanent-way { Ballasting	61,000	96,865	17,590	4,37,087	5,51,542	
Permanent-way	57,000	2,82,107	.....	15,96,503	18,78,610	
	1,18,000	3,78,972	17,590	20,33,590	24,30,152	
V.—Stations and buildings .. { Stations and offices ...	28,092	39,284	1,00,000	3,32,147	4,71,431	
Workshops store buildings .	.....	1,554	80,000	1,31,065	2,12,619	
Staff-quarters ...	.....	15,191	10,000	2,25,112	2,50,303	
Station machinery	9,908	29,125	.....	1,66,076	1,95,201	
	38,000	85,154	1,90,000	8,54,400	11,29,554	
Total Construction Accounts ...	2,35,000	6,64,533	1,83,000	39,55,526	48,02,920	
VI.—Plant ... ... { Engineering	..	6,047	... .	62,391	68,438	
Locomotive	4,500	8,224	6,000	1,15,542	1,29,766	
Carriage and wagon ...	.. ..	.....	.....	739	739	
Station and office furniture	.	1,762	. ..	38,044	39,806	
	4,500	16,033	6,000	2,16,716	2,38,749	
VII.—Steam ferries	40,000	5,000	10,000	2,63,357	2,84,357	
VIII.—Rolling-stock { Locomotive	.....	.....	.....	1,43,991	1,43,991	
Carriage and wagon	.....	..	.....	4,41,355	4,41,355	
	.....	.....	.....	5,85,346	5,85,346	
IX.—Establishment	5,000	21,934	.....	5,77,006	5,98,940	
Total Final Heads ...	2,84,500	7,07,500	2,05,000	55,97,821	65,10,321	
Suspense Account as per Schedule B	... ..	.....	. . ..	.....	... ..	
Amount held in reserve	.....	.....	15,000	.....	15,000	
Grand Total ...	2,84,500	7,07,500	2,20,000	55,97,821	65,25,321	
Deduct—						
Receipts on Capital Account	.....	.....	.....	3,431	3,431	
	2,84,500	7,07,500	2,20,000	55,94,390	65,21,890	
Deduct—						
Debits to the Indian books by credit to "Expenditure in England" for value of English stores received and other items charged off in England	.....	.....	... ..	19,73,700	19,73,700	
Net Indian Expenditure ...	2,84,500	7,07,500	2,20,000	36,20,690	45,48,190	

FINAL ISSUE.

52—STATE RAILWAYS.

BUDGET ESTIMATE

CAPITAL

OF THE

TIRHOOT STATE RAILWAY EXTENSIONS

FOR THE YEAR

1883-84.

TIRHOOT STATE RAILWAY EXTENSIONS.

Abstract of Budget Estimate (Capital) for the year 1883-84.

Main and sub-heads of accounts.	Budget grant, 1882-83.	Expenditure. Regular estimate, 1882-83.	Estimated during 1883-84.	Incurred to end of 1881-82.	Total.	Future years.	Sanctioned estimate.	Remarks.
Construction Accounts.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I.—Preliminary expenses: Survey expenses ...	.....	.....	.....	.....	.....	.....	9,591	
Plant ...	.....	.....	.....	.....	.....	.....	3,619	
Establishment, including salaries, allowances, and contingencies ...	.....	.....	.....	36,909	36,909	.....	26,035	
	.....	.....	.....	36,909	36,909	.....	39,245	
II.—Land ...	.....	600	1,000	1,30,134	1,31,734	.....	1,78,277	
III.—Construction of line: Earthwork ...	30,000	38,315	5,000	2,05,716	2,49,029	.....	2,85,583	
Bridgework ...	4,12,116	4,78,716	.....	1,53,699	6,32,415	.....	6,52,800	
Tunnels ...	.....	.....	.....	.....	.....	.....	.....	
Level-crossings, huts, lodges, &c. ...	23,819	30,271	6,000	1,009	46,280		46,319	
Fencing ...	2,99,372	44,700	2,08,067	411	2,53,178	.....	3,10,372	
Electric telegraph ...	.....	.....	.....	.....	.....	.....	.....	
	7,65,307	6,01,000	2,19,067	3,60,835	11,80,902	.....	12,95,074	
IV.—Ballast and permanent-way: Ballasting ...	4,24,357	4,74,695	60,000	7,399	5,42,094	.....	5,48,357	
Permanent-way ...	11,19,716	11,52,805	.....	6,62,137	18,14,942	.....	23,51,309	
	15,44,073	16,27,500	60,000	6,69,536	23,57,036	.....	28,99,666	
V.—Stations and buildings: Stations and offices	1,90,652	1,87,813	50,967	17,459	2,56,239	.....	2,50,652	
Workshops store buildings ...	2,160	2,315	5,900	.....	8,215	.....	2,160	
Staff-quarters ...	73,506	95,795	24,977	15,613	1,36,385	.....	1,36,756	
Station machinery ...	84,787	1,29,477	31,641	12,027	1,73,145	.....	1,77,194	
	3,57,105	4,15,400	1,13,485	45,099	5,73,984	.....	5,72,752	
Total, Construction Accounts ...	26,66,485	26,44,500	3,93,552	12,42,513	42,80,565	.....	49,85,014	
VI.—Plant: Engineering ...	23,319	12,452	.....	17,947	30,399	.....	29,778	
Locomotive ...	.....	.....	.....	.....	.....	.....	.....	
Carriage and wagon ...	.....	.....	.....	.....	.....	.....	.....	
Station and office furniture ...	4,484	10,800	.....	1,852	12,652	.....	13,650	
	27,803	23,252	.....	19,799	43,051	.....	43,428	
VII.—Steam ferries ...	75,000	94,000	81,000	.....	1,75,000	.....	1,75,000	
VIII.—Rolling-stock: Locomotive ...	87,920	3,00,000	3,20,000	52,351	7,39,289	.....	1,57,920	
Carriage and wagon	2,71,900			66,938			3,96,900	
	3,59,820	3,00,000	3,20,000	1,19,289	7,39,289	.....	5,54,820	
IX.—Establishment ...	1,08,392	1,08,372	45,342	1,02,717	2,56,431	.....	2,08,392	
Total, Final Heads ...	32,37,500	31,70,124	8,39,894	14,84,318	54,94,336	4,72,318	59,66,654	
Suspense account as per Schedule B ...	—70,000	—9,02,124	—2,70,694	16,02,818	4,30,000	.....	.....	
Grand Total ...	31,67,500	22,68,000	5,69,200	30,87,136	59,24,136	.....	.....	
Deduct—								
Receipts on Capital Account ...	.....	1,000	.....	192	1,192	.....	.....	
	31,67,500	22,67,000	5,69,200	30,86,944	59,22,944	.....	.....	
Deduct—								
Debits to the Indian books by credit to "Expenditure in England" for value of English stores received, and other items charged off in England ...	7,03,500	5,75,000	2,19,200	1,94,189	9,88,389	.....	.....	
Net Indian Expenditure ...	24,64,000	16,92,000	3,50,000	28,92,755	49,34,755	.....	.....	

TIRHOOT STATE RAILWAY EXTENSIONS.

SCHEDULE B.

Detail of sums provided for under Suspense Accounts for 1883-84.

Suspense heads.	Actual balance at end of 1881-82.	Probable transactions of 1882-83.			Probable balance at end of 1882-83.	Probable transactions of 1883-84.			Probable balance at end of 1883-84.	Remarks.
		Debits.	Credits.	Net debits or credits.		Debits.	Credits.	Net debits or credits.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	
Purchase ... { Stores ... ... / Plant ... ... }	1,23,690	4,30,000	5,59,000	—1,29,000	—5,310	1,70,000	1,65,690	4,310	—1,000	
Sales	544	5,000	5,300	—300	244	1,000	1,204	—244	.....	
Stores	12,46,062	28,15,000	34,21,000	—6,06,000	6,40,062	8,00,000	10,22,062	—2,22,062	4,18,000	
Manufacture	1,28,824	1,50,000	2,78,824	—1,28,824	.....	.....	.....	.....	.....	
Miscellaneous advances	72,372	5,00,000	5,52,000	—52,000	20,372	1,50,000	1,67,372	—17,372	3,000	
London stores	6,031	12,50,000	12,46,000	4,000	10,031	50,000	60,031	—10,031	.....	
Do. invoices	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Workshop manufacture	25,295	2,50,000	2,40,000	10,000	35,295	2,00,000	2,25,295	—25,295	10,000	
Total ...	16,02,818	54,00,000	63,02,124	—9,02,124	7,00,694	13,71,000	16,41,694	—2,70,694	4,30,000	

TIRHOOT STATE RAILWAY EXTENSIONS.

Abstract of Establishment charges, 1883-84.

Sub-heads of Establishment.	Salaries, 1883-84.	Travelling, 1883-84.	Contingencies, 1883-84.	Total.		Distribution.			
						Capital.		Revenue.	
				1882-83.	1883-84.	1882-83.	1883-84.	1882-83.	1883-84.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Direction	1,392	600	300	9,672	2,292	9,672	2,292	.....	.....
Engineering	34,536	5,100	750	91,416	40,386	91,416	40,386	.....	.....
Stores	672	480	240	2,532	1,392	2,532	1,392	.....	.....
Audit and Accounts	672	300	300	4,752	1,272	4,752	1,272	.....	.....
Medical and Sanitation	.....	.....	.....	.....	.....	.....	.....	.....	.....
Traffic	.....	.....	.....	.....	.....	.....	.....	.....	.....
Locomotive	.....	.....	.....	.....	.....	.....	.....	.....	.....
Steam-boat service	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total ...	37,272	6,480	1,590	1,08,372	45,342	1,08,372	45,342	.....	.....

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CAPITAL AND

Budget Estimate of Establishment of the Tirhoot

Number.		Details.	Monthly salary of office.	Estimate,	
1882-83.	1883-84.			Per mensem.	Per annum.
		Direction.	Rs.	Rs.	Rs.
1	...	Assistant Engineer, 1st grade, Personal Assistant to Engineer-in-Chief	.....	400	4,800
1	1	Clerk	.....	50	600
1	...	Do.	.....	40	480
1	1	Draftsman	.....	60	720
1	1	Peon	.....	6	72
		Total ...	.....	556	6,672
		Travelling allowance ...	.....	150	1,800
		Contingencies ...	.....	100	1,200
		Total ...	.....	806	9,672
		Total Direction ...	.....	806	9,672

DULE A.

REVENUE.

State Railway Extensions for the year 1883-84.

1882-83.			Estimate, 1883-84.					Remarks.
Distribution of Charges.			Per mensem.	Per annum.	Distribution of charges.			
Capital.	Revenue.	Total.			Capital.	Revenue.	Total.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
4,800	.....	4,800	.....	.....	.....	.....	.....	
600	.....	600	50	600	600	.....	600	
480	.....	480	.....	.....	.....	.....	.....	
720	.....	720	60	720	720	.....	720	
72	.....	72	6	72	72	.....	72	
6,672	.....	6,672	116	1,392	1,392	.....	1,392	
1,800	.....	1,800	50	600	600	.....	600	
1,200	.....	1,200	25	300	300	.....	300	
9,672	.....	9,672	191	2,292	2,292	.....	2,292	
9,672	.....	9,672	191	2,292	2,292	.....	2,292	

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CAPITAL AND

Budget Estimate of Establishment of the Tirhoot

Number.		Details.	Monthly salary of office.	Estimate.	
1882-83.	1883-84.			Per mensem.	Per annum.
		ENGINEERING DEPARTMENT.	Rs.	Rs.	Rs.
		EASTERN EXTENSION.			
		Engineer Establishment.			
1	...	Executive Engineer, 4th grade	.....	620	7,440
1	...	Assistant Engineer, 1st „	.....	400	4,800
		Total Engineer Establisment ...	.....	1,020	12,240
		Upper Subordinate Establishment.			
...	1	Supervisor, 1st grade	.....	.....	.....
2	...	Overseers, 1st „	.....	200	2,400
		Total Upper Subordinate Establishment ...	.....	200	2,400
		Lower Subordinate Establishment.			
2	2	Lower Subordinates	.....	80	960
		Total Lower Subordinate ...	.....	80	960
		Office Establishment.			
1	...	Accountant	.....	115	1,380
1	...	Clerk	.....	80	960
1	...	Do., 2nd grade	.....	50	600
3	...	Do., „	.....	90	1,080
1	...	Draftsman	.....	40	480
1	...	Ditto	.....	50	600
4	...	Peons	.....	24	288
1	...	Jemadar	.....	8	96
1	...	Chowkidar	.....	5	60
Sub-divisional Offices. 1	1	Clerk	.....	30	360
1	1	Peon	.....	6	72
1	...	Chowkidar	.....	5	60
		Travelling allowances ...	.....	400	4,800
		Contingencies ...	.....	150	1,800
		Total Engineering Establishment ...	.....	2,353	28,236

DULE A—*continued.*

no 3

REVENUE.

State Railway Extensions for the year 1883-84—*continued.*

1882-83.			Estimate, 1883-84.					Remarks.
Distribution of charges.			Per mensem.	Per annum.	Distribution of charges.			
Capital.	Revenue.	Total.			Capital.	Revenue.	Total.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
7,440	.....	7,440	.....	.....	.....	.....	.....	
4,800	.....	4,800	.....	.....	.....	.....	.....	
12,240	.....	12,240	.....	.....	.....	.....	.....	
.....	.....	.....	200	600	600	.....	600	
2,400	.....	2,400	.....	.....	.....	.....	.....	
2,400	.....	2,400	200	600	600	.....	600	
960	.....	960	80	240	240	.....	240	
960	.....	960	80	240	240	.....	240	
1,380	.....	1,380	.....	.....	.....	.....	.....	
960	.....	960	.....	.....	.....	.....	.....	
600	.....	600	.....	.....	.....	.....	.....	
1,080	.....	1,080	.....	.....	.....	.....	.....	
480	.....	480	.....	.....	.....	.....	.....	
600	.....	600	.....	.....	.....	.....	.....	
288	.....	288	.....	.....	.....	.....	.....	
96	.....	96	.....	.....	.....	.....	.....	
60	.....	60	.....	.....	.....	.....	.....	
360	.....	360	30	90	90	.....	90	
72	.....	72	6	18	18	.....	18	
60	.....	60	.....	.....	.....	.....	.....	
4,800	.....	4,800	100	300	300	.....	300	
1,800	.....	1,800	50	150	150	.....	150	
28,236	.....	28,236	466	1,398	1,398	.....	1,398	

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SCHEDULE

CAPITAL AND

Budget Estimate of Establishment of the Tirhoot State

Number. 1882-83.	Number. 1883-84	Details.	Monthly salary of office.	Estimate. Per mensem.	Estimate. Per annum.
		ENGINEERING DEPARTMENT.	Rs.	Rs.	Rs.
		Western Extension.			
		Engineer Establishment.			
1	1	Executive Engineer, 3rd grade	...	720	8,640
3	1	Assistant ditto 1st „	...	1,200	14,400
...	1	Ditto ditto 2nd „	...	...	...
		Total Engineer Establishment ...	...	1,920	23,040
		Upper Subordinate Establishment.			
...	1	Supervisor, 1st grade	...	...	...
...	1	Ditto 2nd „	...	...	...
...	1	Overseer, 1st „	...	...	...
...	1	Ditto 3rd „	...	...	...
5	4	Total Upper Subordinate Establishment ...	...	750	9,000
		Lower Subordinate Establishment.			
5	4	Lower Subordinates	...	280	3,360
		Total Lower Subordinate Establishment ...	...	280	3,360
		Office Establishment.			
1	1	Accountant	...	115	1,380
1	1	Clerk	...	80	960
1	1	Do.	...	50	600
1	1	Do.	...	40	480
2	2	Do.	...	60	720
1	1	Estimator	...	40	480
1	1	Draftsman	...	60	720
2	1	Ditto	...	80	960
4	4	Peons	...	24	288
1	1	Jemadar	...	8	96
1	1	Chowkidar	...	5	60
Sub-divisional Offices. 3	3	Clerk	...	120	1,440
3	3	Peons	...	18	216
3	3	Chowkidars	...	15	180
		Total Office Establishment ...	...	715	8,580
		Travelling allowance ...	...	1,200	14,400
		Contingencies ...	...	400	4,800
		Total Engineering Establishment ...	...	5,265	63,180

* One for 12 months,

A—*continued.*

REVENUE.

Railway Extensions for the year 1883-84—*continued.*

1882-83.			Estimate, 1883-84.					Remarks.
Distribution of charges.			Per mensem.	Per annum.	Distribution of charges.			
Capital.	Revenue.	Total.			Capital.	Revenue.	Total.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
8,640	...	8,640	650	7,800	7,800	...	7,800	
14,400	...	14,400	450	5,400	5,400	...	5,400	
...	...	...	350	4,200	4,200	...	4,200	
23,040	...	23,040	1,450	17,400	17,400	...	17,400	
...	...	...	200	2,400	2 400	...	2,400	
...	...	...	150	1,800	1,800	...	1,800	
...	...	...	100	1,200	1,200	...	1,200	
...	...	...	60	720	720	...	720	
9,000	...	9,000	510	6,120	6,120	...	6,120	
3,360	...	3,360	210	2,520	2,520	...	2,520	
3,360	...	3,360	210	2,520	2,520	...	2,520	
1,380	...	1,380	115	1,380	1,380	...	1,380	
960	...	960	80	960	960	...	960	
600	...	600	50	600	600	...	600	
480	...	480	45	540	540	...	540	
720	...	720	60	720	720	...	720	
480	...	480	40	480	480	...	480	
720	...	720	60	720	720	...	720	
960	...	960	40	480	480	...	480	
288	...	288	24	288	288	...	288	
96	...	96	8	96	96	...	96	
60	...	60	5	60	60	...	60	
1,440	...	1,440	120*	960	960	...	960	
216	...	216	18*	144	144	...	144	
180	...	180	15*	120	120	...	120	
8,580	...	8,580	680	7,548	7,548	...	7,548	
14,400	...	14,400	400	4,800	4,800	...	4,800	
4,800	...	4,800	50	600	600	...	600	
63,180	...	63,180	3,300	38,988	38,988	...	38,988	

two for 6 months.

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SCHE

CAPITAL AND

Budget Estimate of Establishment of the Tirhoot

Number.		Details.	Monthly salary of office.	Estimate.	
1882-83.	1883-84.			Per mensem.	Per annum.
			Rs.	Rs.	Rs.
		Audit and Accounts Department.			
2	1	Clerks	.....	100	1,200
3	...	Do.	.....	120	1,440
1	1	Peon	.....	6	72
		Travelling allowance	.....	70	840
		Contingencies	.....	100	1,200
		Total	.....	396	4,752
		Store Department.			
1	...	Sub-store keeper	.....	40	480
1	1	Clerk	.....	40	480
5	2	Chowkidars	.....	25	300
1	1	Peon	.....	6	72
		Travelling allowance	.....	60	720
		Contingencies	.....	40	480
		Total	.....	211	2,532

DULE A—*concluded.*

REVENUE.

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State Railway Extensions for the year 1883-84—*concluded.*

1882-83.			Estimate, 1883-84.					Remarks.
Distribution of Charges.			Per mensem.	Per annum.	Distribution of Charges.			
Capital.	Revenue.	Total.			Capital.	Revenue.	Total.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,200	.....	1,200	50	600	600	.....	600	
1,440	.....	1,440	.....	.....	.....	.....	.....	
72	.....	72	6	72	72	.....	72	
840	.....	840	25	300	300	.....	300	
1,200	.....	1,200	25	300	300	.....	300	
4,752	.....	4,752	106	1,272	1,272	.....	1,272	
480	.....	480	.....	.....	.....	.....	.....	
480	.....	480	40	480	480	.....	480	
300	.....	300	10	120	120	.....	120	
72	.....	72	6	72	72	.....	72	
720	.....	720	40	480	480	.....	480	
480	.....	480	20	240	240	.....	240	
2,532	.....	2,532	116	1,392	1,392	.....	1,392	

P. M. D'M.—Reg. No. 780J—100—30-4-83.

FINAL ISSUE.

52—STATE RAILWAYS.

BUDGET ESTIMATE

CAPITAL

OF THE

PATNA-GYA STATE RAILWAY

FOR THE YEAR

1883-84.

J. E. S.—Reg. No. 152J—100—5-4-83.

PATNA-GYA STATE RAILWAY.

Abstract of Budget Estimate (Capital) for the year 1883-84.

Main and Sub-heads of Accounts.	Budget grant, 1882-83.	Expenditure. Regular estimate, 1882-83.	Estimated during 1883-84.	Incurred to end of 1881-82.	Total probable outlay to end of 1883-84.	Remarks.
Construction Accounts.	Rs.	Rs.	Rs.	Rs.	Rs.	
I.—Preliminary expenses. { Survey expenses, Plant ..., Establishment, including salaries, allowances and contingencies ... }	.....	.....	.....	6,909	6,909	
II.—Land	.....	.....	.....	1,30,783	1,30,783	
III.—Construction of line { Earthwork ...	.....	.....	.....	2,48,661	2,48,661	
Bridgework ...	.....	1,063	.....	2,63,520	2,64,583	
Tunnels ...	.....	.....	.....	.....	.....	
Level crossings, huts, lodges, &c.	.....	146	.....	21,729	21,875	
Fencing ...	1,02,000	1,14,462	10,000	97,296	2,21,758	
Electric telegraph	.....	.....	.....	.....	.....	
	1,02,000	1,15,671	10,000	6,31,206	7,56,877	
IV.—Ballast and Permanent-way. { Ballasting ...	78,273	53,063	10,000	3,94,764	4,57,827	
Permanent-way	.....	—1,120	.....	16,00,133	15,99,013	
	78,273	51,943	10,000	19,94,897	20,56,840	
V.—Stations and buildings. { Stations and offices ..	10,161	7,670	8,000	1,55,552	1,71,222	
Workshops store buildings ...	.....	.....	.....	5,130	5,130	
Staff-quarters ...	4,566	2,520	.....	77,186	79,706	
Station machinery	.....	634	12,000	1,47,236	1,59,870	
	14,727	10,824	20,000	3,85,104	4,15,928	
Total Construction Accounts ...	1,95,000	1,78,438	40,000	31,48,899	33,67,337	
VI.—Plant ... { Engineering ...	.....	108	57,000	26,859	1,10,577	
Locomotive ...	.....	395		3,398		
Carriage and wagon ...	.....	.....		2,716		
Station and office furniture ...	.....	.....		20,101		
	.....	503	57,000	53,074	1,10,577	
VII.—Steam Ferries	.....	.....	.....	.....	.....	
VIII.—Rolling-stock ... { Locomotive ...	1,500	—1,08,000	.....	28,535	1,22,764	
Carriage and wagon ...				2,02,229		
	1,500	—1,08,000	.....	2,30,764	1,22,764	
IX.—Establishment	.....	340	.....	2,40,784	2,41,124	
Total Final Heads ...	1,96,500	71,281	97,000	36,73,521	38,41,802	
Suspense Account as per Schedule B	—12,000	—56,781	—1,27,000	1,83,781	.....	
Amount held in reserve	.....	.....	10,000	.....	10,000	
Grand Total	1,84,500	14,500	—20,000	38,57,302	38,51,802	
Deduct— Receipts on Capital Account ...	.....	.....	.....	1,371	1,371	
	1,84,500	14,500	—20,000	38,55,931	38,50,431	
Deduct— Debits to the Indian books by credit to "Expenditure in England" for value of English stores received and other items charged off in England ...	1,500	5,500	.....	8,57,455	8,62,955	
Net Indian Expenditure ...	1,83,000	9,000	—20,000	29,98,476	29,87,476	

PATNA-GYA STATE RAILWAY.

SCHEDULE B.

Detail of sums provided for under Suspense Accounts for 1883-84.

SUSPENSE HEADS.	Actual balance at end of 1881-82.	PROBABLE TRANSACTIONS OF 1882-83.			Probable balance at end of 1882-83.	PROBABLE TRANSACTIONS OF 1883-84.			Probable balance at end of 1883-84.	REMARKS.
		Debits.	Credits.	Net debits or credits.		Debits.	Credits.	Net debits or credits.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Purchase ... { Stores ... / Plant ... }	—3,141	1,03,141	1,00,000	3,141	.....	.....	.....	.....	.....	
Sales ...	5,590	1,500	7,090	—5,590	.....	.....	.....	.....	.....	
Stores ...	1,70,810	1,50,000	1,93,810	—43,810	1,27,000	.....	1,27,000	1,27,000	.....	
Manufacture ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Miscellaneous advances ...	5,657	20,000	25,657	—5,657	.....	.....	.....	.....	.....	
London stores ...	.....	7,500	7,500	.....	.....	.....	.....	.....	.....	
Ditto invoices ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Workshop manufacture ...	4,865	40,000	44,865	—4,865	.....	.....	.....	.....	.....	
Total ...	1,83,781	3,22,141	3,78,922	—56,781	1,27,000	.....	1,27,000	1,27,000	.....	

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FINAL ISSUE.

52.—STATE RAILWAYS.

BUDGET ESTIMATE,

CAPITAL,

OF THE

CALCUTTA AND SOUTH-EASTERN STATE RAILWAY

FOR THE YEAR

1883-84.

J N. D.—Reg. No. 430J—100—11-4-83.

CALCUTTA AND SOUTH-EASTERN STATE RAILWAY.

Abstract Budget Estimate (Capital) for the year 1883-84.

Main and sub-heads of account.	Budget grant, 1882-83	Expenditure. Regular estimate, 1882-83.	Estimated during 1883-84.	Incurred to end of 1881-82.	Total probable outlay to end of 1883-84.	Remarks.
Construction Accounts.	Rs.	Rs.	Rs.	Rs.	Rs.	
I.—Preliminary expenses. { Survey expenses ... Plant ... ... Establishment (including salaries, allowances, and contingencies)	.....	.....	.....	67,688	67,688	
II.—Land	.....	.....	.....	9,31,537	9,31,537	
III.—Construction of line. { Earthwork ... ... Bridgework ... ... Tunnels... ... ... Level-crossings, huts, lodges, &c. ... Fencing ... ... Electric telegraph ...	.....	.....	.....	10,75,291	10,75,291	
IV.—Ballast and permanent-way ... { Ballasting ... ... Permanent-way ...	.....	.....	.....	15,34,906	15,34,906	
V.—Stations and buildings. { Stations and offices... Workshops and store-buildings ... ... Staff quarters ... Station machinery ...	.....	.....	.....	7,89,546	7,89,546	
Total Construction Accounts ...	.....	.....	.....	43,98,968	43,98,968	
VI.—Plant ... { Engineering ... Locomotive ... Carriage and wagon Station and office furniture ...	.....	.....	.....	77,883	77,883	
VII.—Steam ferries	.....	.....	.....	.....	.....	
VIII.—Rolling-stock. { Locomotive ... ... Carriage and wagon	.....	.....	.....	11,79,298	11,79,298	
IX.—Establishment	.....	.....	.....	10,64,485	10,64,485	
Total Final Heads ...	.....	.....	.....	67,20,634	67,20,634	
Suspense Accounts as per Schedule B ...	—24,500	—19,000	—25,000	67,388	23,388	
Grand Total ...	—24,500	—19,000	—25,000	67,88,022	67,44,022*	
Deduct— Receipts on Capital Account ...	.....	.....	.....	.....	.....	
Total ...	—24,500	—19,000	—25,000	67,88,022	67,44,022	
Deduct— Debits to the Indian books by credit to "Expenditure in England" for value of English stores received and other items charged off in England	500	44,500	20,000	44,83,600	45,48,100	
Net Indian Expenditure ...	—25,000	—63,500	—45,000	23,04,422	21,95,922	

* Actual outlay to end of 1880-81, the date in which the original sanction was closed.

	Rs.
Vide Government of India No. 821 RA, dated 6th December 1881, to Secretary, Government of Bengal, Public Works Department	68,19,368
Outlay subsequently sanctioned, actual outlay during 1881-82	—31,846
	67,88,022
Provision in Regular Estimate for 1882-83 Rs. —19,000 } ,, Budget ,, 1883-84 ,, —25,000 }	—44,000
Total ...	67,44,022

CALCUTTA AND SOUTH-EASTERN STATE RAILWAY.

SCHEDULE B.

Detail of sums provided for under Suspense Accounts for 1882-83 and 1883-84.

Suspense Heads.	Actual balance at end of 1881-82.	Probable Transactions of 1882-83.			Probable balance at end of 1882-83.	Probable Transactions of 1883-84.			Probable balance at end of 1883-84.	Remarks.
		Debits.	Credits.	Net debit or credit.		Debits.	Credits.	Net debit or credit.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Purchases ... { Stores ... / Plant ... }	—4,632	40,000	40,000	.....	— 4,632	50,000	50,000	.....	—4,632	
Sales ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Stores ...	70,921	1,00,000	1,19,000	—19,000	51,921	1,25,000	1,50,000	—25,000	26,921	
Manufacture ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Miscellaneous advances ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	
London stores ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Ditto invoices ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Workshop manufacture ...	1,099	30,000	30,000	.....	1,099	40,000	40,000	.....	1,099	
Total ...	67,388	1,70,000	1,89,000	—19,000	48,388	2,15,000	2,40,000	—25,000	23,388	

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FINAL ISSUE.

52—STATE RAILWAYS.

BUDGET ESTIMATE.

(CAPITAL)

OF THE

NALHATI STATE RAILWAY

FOR THE YEAR

1883-84.

J. J. B.—Reg. No. 431J—100—13-4-83.

NALHATI STATE RAILWAY.

Abstract of Budget Estimate (Capital) for the year 1883-84.

Main and Sub-heads of Accounts.	Budget grant, 1882-83.	Expenditure. Regular estimate, 1882-83.	Estimated during 1883-84.	Incurred to end of 1881-82.	Total probable outlay to end of 1883-84.	Remarks.
Construction Accounts.	Rs.	Rs.	Rs.	Rs.	Rs.	
I.—Preliminary expenses ... { Survey expenses ... Plant ... ... Establishment, including salaries, allowances, and contingencies ...	.....	.....	.....	.....	.....	
II.—Land	.....	.....	.....	.....	.....	
III.—Construction of line... { Earthwork ... Bridgework ... Tunnels ... ... Level-crossings, huts, lodges, &c. Fencing ... ... Electric telegraph	.....	.....	.....	21,690	21,690	
	.....	.....	.....	21,690	21,690	
IV.—Ballast and Permanent-way ... ... { Ballasting ... Permanent-way...	.....	.....	.....	1,90,420	1,90,420	
	.....	.....	.....	1,90,420	1,90,420	
V.—Stations and buildings. { Stations and offices, workshops, store buildings ... Staff quarters ... Station machinery	.....	.....	.....	25,600	25,600	
	.....	.....	.....	25,600	25,600	
Total Construction Accounts ...	.....	.....	.....	2,37,710	2,37,710	
VI.—Plant ... { Engineering ... Locomotive ... Carriage and wagon Station and office furniture ...	.....	.....	.....	7,500	7,500	
	.....	.....	.....	7,500	7,500	
VII.—Steam ferries	.....	.....	.....	.....	.....	
VIII.—Rolling stock ... { Locomotive ... Carriage and wagon	.....	.....	.....	36,000	36,000	
	.....	.....	.....	36,000	36,000	
IX.—Establishment	.....	.....	.....	30,000	30,000	
Total Final Heads ...	.....	.....	.....	3,11,210	3,11,210	
Suspense account as per Schedule B	—3,000	—7,000	—7,000	27,312	13,312	
Grand Total ...	—3,000	—7,000	—7,000	3,38,522	3,24,522	
Deduct— Receipts on capital account ...	.....	.....	.....	3,430	.....	
	—3,000	—7,000	—7,000	3,35,092	3,24,522	
Deduct— Debits to the Indian books by credit to "expenditure in England" for value of English stores received and other items charged off in England	.....	.....	.....	3,78,635	.....	
Net Indian Expenditure	—3,000	—7,000	—7,000	—43,543	3,24,522	

NALHATI STATE RAILWAY.

SCHEDULE B.

Details of sums provided for under Suspense Accounts for 1881-82 and 1883-84.

Suspense Heads.	Actual balance at end of 1881-82.	Probable Transactions of 1882-83.			Probable balance at end of 1882-83.	Probable Transactions of 1883-84.			Probable balance at end of 1883-84.	Remarks.
		Debits.	Credits.	Net debits or credits.		Debits.	Credits.	Net debits or credits.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Purchase ... { Stores ... / Plant ...	—312	5,000	5,000	.....	—312	5,000	5,000	.....	—312	
Sales ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Stores ...	27,549	7,000	14,000	—7,000	20,549	7,000	14,000	—7,000	13,549	
Manufacture ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Miscellaneous advances ...	.....	10	10	.....	.....	10	10	.....	.....	
London stores ...	.....	100	100	.....	.....	100	100	.....	.....	
Ditto invoices ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Workshop manufacture ...	75	10,000	10,000	.....	75	10,000	10,000	.....	75	
Total ...	27,312	22,110	29,110	—7,000	20,312	22,110	29,110	—7,000	13,312	

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FINAL ISSUE.

52—STATE RAILWAYS.

BUDGET ESTIMATE

CAPITAL

OF THE

DACCA AND MYMENSINGH STATE RAILWAY,

FOR

1883-84.

Bengal Secretariat Press—Reg. No. 307J—1—1003-4-83.

DACCA AND MYMENSINGH STATE RAILWAY.

Abstract of Budget Estimate (Capital) for the year 1883-84.

Main and Sub-heads of Accounts.	Budget grant, 1882-83.	Expenditure. Regular estimate, 1882-83.	Estimated during 1883-84.	Incurred to end of 1881-82.	Total.	Future years.	Sanctioned estimate.	Remarks.
Construction Accounts.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	
I.—Preliminary expenses .. Survey expenses ..	....	8,375	....	87,534	1,40,733	....	....	
Plant ..	....	14,388	....					
Establishment, including salaries, allowances and contingencies	....	30,436	....	....				
II.—Land..	....	48,000	1,30,000	....	1,78,000	....	....	
III.—Construction of line .. Earthwork ..	....	80,321	3,20,000	....	4,00,321	....	....	
Bridgework ..	....	....	4,00,000	....	4,00,000	....	....	
Tunnels ..	....	....	....	....	....	....	....	
Level-crossings, huts, lodges, &c.	....	....	30,000	....	30,000	....	....	
Gradients and mile-posts, &c.	....	....	....	....	....	....	....	
Fencing ..	....	....	60,000	....	60,000	....	....	
Electric Telegraph ..	....	7,000	....	....	7,000	....	....	
IV.—Ballast and permanent-way .. Ballasting ..	....	....	2,16,568	....	2,16,568	....	....	
Permanent-way	....	....	6,20,000	....	6,20,000	....	....	
V.—Stations and buildings Stations and offices ..	....	....	2,00,000	....	2,00,000	....	....	
Workshops and store buildings..	....	....	60,000	....	60,000	....	....	
Staff quarters	....	7,000	80,000	....	87,000	....	....	
Station machinery ..	....	....	50,000	....	50,000	....	....	
Total Construction Accounts ..	....	1,95,520	21,66,568	87,534	24,49,622	....	Details cannot be given.	
VI.—Plant .. Engineering ..	....	22,861	75,172	....	98,033	....	....	
Locomotive ..	....	....						
Carriage and wagon ..	....	....						
Station and office furniture ..	....	....						
VII.—Steam ferries	....	8,000	....	....	8,000	....	....	
VIII.—Rolling-stock. Locomotive .. / Carriage and wagon ..	....	....	75,000	....	75,000	....	....	
IX.—Establishment	....	42,119	1,22,510	....	1,64,629	....	....	
Total Final Heads ..	....	2,68,500	24,39,250	87,534	27,95,284	31,67,458	59,62,742	
Suspense account as per Schedule B	....	1,32,000	5,61,750	....	6,93,750	....	....	
Total ..	....	4,00,500	30,01,000	87,534	34,89,034	31,67,458	59,62,742	
Deduct— Receipts on capital account ..	....	500	1,000	....	1,500	....	....	
Total ..	....	4,00,000	30,00,000	87,534	34,87,534	....	....	
Deduct— Debits to the Indian books by credits to expenditure in England for value of English stores received and other items charged off in England ..	....	....	10,50,000	....	10,50,000	....	....	
Net Indian Outlay ..	....	4,00,000	19,50,000	87,534	24,37,534	....	....	

DACCA AND MYMEN

SCHEDULE A—

Budget Estimate of Establishment of the

Number. 1882-83.	Number. 1883-84.	Detail.	Monthly salary of office.	Estimate, Per mensem.	Estimate, Per annum.
		Direction.	Rs.	Rs.	Rs.
		Share of Secretariat Establishment ..	....	....	2,500
1 for 6 months	1	Superintending Engineer, 2nd grade ..	1,350	1,350	8,100
1 „ 6 „	1	Personal Assistant, ditto ..	350	350	2,100
2	2	Total ..	1,700	1,700	10,200
		Deduct half chargeable to Chittagong Railway Survey for 3 months in 1882-83 and 7 months in 1883-84	850	850	2,550
			850	850	7,650
1 for 6 months	1	Head Clerk, temporary establishment ..	125	125	750
4 „ 6 „	4	Clerks; ditto ditto ..	40	160	960
1 „ 3 „	1	Draftsman, ditto ditto ..	125	125	375
1 „ 6 „	1	Ditto, ditto ditto ..	80	80	480
4 „ 6 „	4	Draftsmen, ditto ditto ..	30	120	720
1 „ 3 „	1	Draftsman, ditto ditto ..	30	30	90
1 „ 6 „	1	Duftry	10	10	60
2 „ 6 „	2	Chapprassees	8	16	96
1 „ 6 „	1	Chowkidar	7	7	42
„ 3 „	.....	Crew of Engineer-in-Chief's steam-launch ..	.....	150	450
16	16		.....	.....	11,673
		Travelling allowance	.....	.....	360
		Contingencies	.....	.....	300
		Total Direction ..	.....	.....	14,833
		Engineer Establishment.			
1 for 3 months	1	Executive Engineer, 2nd grade ..	800	800	2,400
1 „ 6 „	1	Ditto ditto, 4th grade ..	550	550	3,300
1 „ 5 „	1	Ditto ditto, ditto ..	550	550	2,750
3 „ 6 „	3	Assistant Engineers, 2nd grade ..	350	1,050	6,300
6	6	Total Engineer Establishment ..	.....	.....	14,750
		Upper Subordinate Establishment.			
1 for 5 months	1	Sub-Engineer, 3rd grade, permanent ..	250	250	1,250
1 „ 3 „	1	Ditto, ditto, temporary ..	250	250	750
1 „ 4 „	1	Supervisor, 1st grade, ditto ..	200	200	800
1 „ 4 „	1	Ditto, 2nd do., permanent ..	150	150	600
1 „ 4 „	1	Overseer, 1st do., temporary ..	100	100	400
2 „ 4 „	2	Overseers, 3rd do., ditto ..	60	120	480
1 „ 4 „	1	Overseer, 3rd do., permanent ..	60	60	240
8	8	Total Upper Subordinates ..	.....	.....	4,520
		Lower Subordinates	....	....	....
		Total Lower Subordinates ..	....	....	....
		Carried over ..	....	....	19,270

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SINGH STATE RAILWAY.

CAPITAL.

State Railway for the year 1883-84.

1882 83.			Estimate, 1883-84.					Remarks.
Distribution of charges.			Per mensem.	Per annum.	Distribution of charges.			
Capital.	Revenue.	Total.			Capital.	Revenue.	Total.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
2,500	.....	2,500	.....	5,000	5,000	.....	5,000	
8,100	.....	8,100	1,350	16,200	16,200	.....	16 200	
2,100	... ..	2,100	350	4,200	4,200	.....	4,200	
10,200	.....	10,200	1,700	20,400	20,400	.....	20,400	
2,550	.....	2,550	850	5,950	5,950	.....	5,950	
7,650	.....	7,650	850	14,450	14,450	.....	14,450	
750	.....	750	220	2,640	2,640	.....	2,640	
960	.....	960	160	1,920	1,920	.....	1,920	
375	.....	375	125	1,500	1,500	.....	1,500	
480	.....	480				.....		
720	.....	720	250	3,000	3,000	.....	3,000	
90	.....	90				.....		
60	.....	60	10	120	120	.....	120	
96	.....	96	16	192	192	.....	192	
42	.....	42	7	84	84	.....	84	
450	.....	450	150	1,800	1,800	.....	1,800	
11,673	.....	11,673	.....	25,706	25,706	.....	25,706	
360	.....	360	.....	720	720	.....	720	
300	.....	300	.....	600	600	.....	600	
14,833	.....	14,833	.....	32,026	32,026	.....	32,026	
2,400	.....	2,400	800	9,600	9,600	.....	9,600	
3,300	.....	3,300	550	6,600	6,600	.....	6,600	
2,750	...	2,750	550	6,600	6,600	....	6,600	
6,300	....	6,300	1,050	12,600	12,600	....	12,600	
14,750	....	14,750	2,950	35,400	35,400	....	35,400	
1,250	....	1,250	250	3,000	3,000	....	3,000	
750	....	750	250	8,000	3,000	....	3,000	
800	....	800	200	2,400	2,400	....	2,400	
600	....	600	150	1,800	1,800	....	1,800	
400	....	400	100	1,200	1,200	....	1,200	
480	....	480	120	1,440	1,440	....	1,440	
240	....	240	60	720	720	....	720	
4,520	....	4,520	1,130	13,560	13,560	....	13,560	
....	....	....	300	3,600	3,600	....	3,600	
....	....	....	300	3,600	3,600	....	3,600	
19,270	....	19,270	....	52,560	52,560	....	52,560	

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SCHEDULE A—

Budget Estimate of Establishment of the

Number. 1882-83	Number. 1883-84	Detail.	Monthly salary of office.	Estimate, Per mensem.	Estimate, Per annum.
			Rs.	Rs.	Rs.
		Brought forward ..	....	....	19,270
		Office Establishment.			
2 for 5 months.	2	Clerks, temporary establishment ..	60	120	600
2 „ 5 „	2	Ditto ditto ditto ..	40	80	400
2 „ 5 „	2	Draftsmen	60	120	600
8 „ 6 „	8	Chaprasees	8	64	384
2 „ 6 „	2	Chowkidar	7	14	84
16	16	Total Office Establishment ..	....	....	2,068
		Petty Establishment.			
....	2	Duffadars, temporary establishment ..	10	....	....
....	12	Burkundazes, ditto ..	8	....	....
....	12	Dâk runners, ditto ..	7	....	....
....	26	Total Petty Establishment ..	....	....	....
		Total ..	....	....	21,338
		Travelling allowances	....	....	2,000
		Contingencies	....	....	1,000
		Total Engineering Department ..	....	....	24,338
		Store Department.			
....	....	Secretary of State's general charges ..	....	....	....
....	1	Store-keeper, 2nd grade, temporary ..	250	....	....
1 for 3 months.	1	Sub-store-keeper, ditto, ditto ..	60	60	180
....	1	Clerk, ditto, ditto ..	50	....	....
....	1	Do., ditto, ditto ..	30	....	....
....	2	Chuprasees, ditto, ditto ..	8	....	....
....	4	Chowkidars	7	....	....
1	10	Total Salaries ..	....	60	180
		Travelling allowances	....	....	100
		Contingencies	....	....	25
		Total Store Department ..	....	....	305
		Audit and Accounts.			
		Share of salary of Examiner of Accounts, 4th class, 1st grade	....	150	900
		Share of salary of Head Accountant, Examiner's Office	....	50	300
4 for 5 months	4	Clerks (temporary)	160	160	800
4	4		....	....	2,000
		Travelling allowance ..	....	....	50
		Contingencies ..	....	....	120
		Total Audit and Accounts ..	....	....	2,170
		Medical and Sanitation.			
2 for 2 months	2	Civil Hospital Assistants	60	120	240
2 „ 2 „	2	Compounders	10	20	40
2 „ 2 „	2	Bhistees	5	10	20
4 „ 2 „	10	Sweepers	6	24	48
10	16		....	....	348
		Travelling allowance ..	....	....	25
		Contingencies ..	....	....	100
		Total Medical and Sanitation ..	....	....	473
		Total Establishment ..	....	....	42,119

CAPITAL—*concluded.*

State Railway for the year 1883-84.

1882-83.			Estimate, 1883-84.					Remarks.
Distribution of charges.			Per mensem.	Per annum.	Distribution of charges.			
Capital.	Revenue.	Total.			Capital.	Revenue.	Total.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
19,270	....	19,270	....	52,560	52,560	....	52,560	
600	....	600	120	1,440	1,440	....	1,440	
400	....	400	80	960	960	....	960	
600	....	600	120	1,440	1,440	....	1,440	
384	....	384	64	768	768	....	768	
84	....	84	14	168	168	....	168	
2,068	....	2,068	....	4,776	4,776	....	4,776	
....	....	....	20	240	240	....	240	
....	....	....	96	1,152	1,152	....	1,152	
....	....	....	84	1,008	1,008	....	1,008	
....	....	....	....	2,400	2,400	....	2,400	
21,338	....	21,338	....	59,736	59,736	....	59,736	
2,000	....	2,000	....	5,000	5,000	....	5,000	
1,000	....	1,000	....	1,000	1,000	....	1,000	
24,338	....	24,338	....	65,736	65,736	....	65,736	
....	....	....	....	10,000	10,000	....	10,000	
....	....	....	250	3,000	3,000	....	3,000	
180	....	180	60	720	720	....	720	
....	....	....	50	600	600	....	600	
....	....	....	30	360	360	....	360	
....	....	....	16	192	192	....	192	
....	....	....	28	336	336	....	336	
180	....	180	....	15,208	15,208	....	15,208	
100	....	100	....	600	600	....	600	
25	....	25	....	300	300	....	300	
305	....	305	....	16,108	16,108	....	16,108	
900	....	900	150	1,800	1,800	....	1,800	
300	....	300	50	600	600	....	600	
800	....	800	160	1,920	1,920	....	1,920	
2,000	....	2,000	360	4,320	4,320	....	4,320	
50	....	50	....	200	200	....	200	
120	....	120	....	300	300	....	300	
2,170	....	2,170	....	4,820	4,820	....	4,820	
240	....	240	120	1,440	1,440	....	1,440	
40	....	40	20	240	240	....	240	
20	....	20	10	120	120	....	120	
48	....	48	60	720	720	....	720	
348	....	348	....	2,520	2,520	....	2,520	
25	....	25	....	300	300	....	300	
100	....	100	....	1,000	1,000	....	1,000	
473	....	473	....	3,820	3,820	....	3,820	
42,119	....	42,119	....	1,22,510	1,22,510	....	1,22,510	

Abstract of Establishment Charges shown in Schedule A, Dacca and Mymensingh State Railway, 1883-84.

Sub heads of establishment.	Salaries.	Travelling.	Contingencies.	Total.		Distribution.			
						Capital.		Revenue.	
				1883-84.	1882-83.	1882-83	1883-84.	1882-83.	1883-84.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.
Direction	30,706	720	600	32,026	14,833	14,833	32,026	...	...
Engineering	59,736	5,000	1,000	65,736	24,338	24,338	65,736	...	...
Stores	15,208	600	300	16,108	305	305	16,108	...	...
Audit and account ...	4,320	200	300	4,820	2,170	2,170	4,820	...	...
Medical and sanitation ..	2,520	300	1,000	3,820	473	473	3,820	...	...
Total ...	1,12,490	6,820	3,200	1,22,510	42,119	42,119	1,22,510	...	...

SCHEDULE B.

Detail of sums provided under Suspense Account for the year 1883-84.

	Actual balance at the end of 1881-82.	Transactions of 1882-83.			Balance at end of 1882-83.	Probable transactions of 1883-84.			Probable balance at end of 1883-84.
		Debits.	Credits.	Net debits or credits.		Debits.	Credits.	Net debits or credits.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Purchases	.....	1,20,000	1,30,000	—10,000	—10,000	3,80,000	4,00,000	—20,000	—30,000
Sales	.....	.....	.....	.....	.....	5,000	4,000	1,000	1,000
Stores	.....	1,40,000	.....	1,40,000	1,40,000	16,81,750	11,00,000	5,81,750	7,21,750
Manufactures	.....	.....	.....	.....	.....	.....	.....	.....	.....
Workshop manufactures	.....	.....	.....	.....	.....	.....	.....	.....	.....
Miscellaneous advances	.....	10,000	8,000	2,000	2,000	15,000	16,000	—1,000	1,000
London stores	.....	.....	.....	.....	.....	11,06,750	11,06,750	.....	.....
Do. invoices	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total ...	.....	2,70,000	1,38,000	1,32,000	1,32,000	31,88,500	26,26,750	5,61,750	6,93,750

4 2.

FINAL ISSUE.

52—STATE RAILWAYS.

BUDGET ESTIMATE

CAPITAL

OF THE

RANAGHAT-BHUGWANGOLA RAILWAY

FOR

1883-84.

Bengal Secretariat Press—Reg. No. 426J—100—11-4 83.

RANAGHAT-BHUGWANGOLA RAILWAY.

Abstract of Budget Estimate (Capital) for the year 1883-84.

Main and Sub-heads of Accounts.	Budget grant, 1882-83.	Expenditure: Regular estimate, 1882-83.	Estimated during 1883-84.	Incurred to end of 1881-82.	Total.	Future years.	Approximate estimate.	Remarks.
Construction Accounts.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I.—Preliminary expenses ... { Survey expenses ... Plant ... Establishment, including salaries ... Allowances and contingencies }	.....	10,000	.....	66,007	76,007	.....	18,700	
	.....	10,000	.....	66,007	76,007	.....		
II.—Land	.....	20,000	30,000	.....	50,000	2,48,530	2,98,530	
III.—Construction of line ... { Earthwork ... Bridgework .. Tunnels ... Level crossings, huts, lodges, &c. ... Gradients and mile-posts, &c Fencing . Electric telegraph ... }	.....	40,000	60,000	.....	1,00,000	.....	19,44,667	
	.....	40,000	60,000	.....	1,00,000	18,44,667		
IV.—Ballast and permanent-way . { Ballast ... Permanent-way }	.....	.....	.....	.....	.....	.....	37,75,667	
	.....	.....	.....	.....	.	37,75,667		
V.—Stations and buildings ... { Stations and offices ... Workshops and store buildings ... Staff quarters station machinery ... }	.....	.....	.....	.....	.....	.....	7,83,215	
	.....	.....	.....	.....	.....	7,83,215		
Total Construction Accounts ...	.....	70,000	90,000	66,007	2,26,307	65,94,472	68,20,779	
VI.—Plant ... { Engineering ... Locomotive ... Carriage and Wagon ... Station and office furniture ... }	.....	10,000	.....	.....	.....	.....	2,62,945	
	.....	10,000	.....	.....	10,000	2,52,945		
VII.—Steam Ferries	.....	.....	.....	.....	.....	.....		
VIII.—Rolling-stock ... { Locomotive .. Carriage and wagon ... }	.....	.....	.....	.....	.....	.....	8,62,600	
	.....	.....	.....	.....	.....	8,62,600		
IX.—Establishment	.....	20,000	10,000	.....	30,000	5,02,800	5,32,800	
Total Final Heads ...	.....	1,00,000	1,00,000	66,007	2,66,007	82,13,117	84,79,124	
Suspense Account	.....	.....	.....	.....	.....	.....		
Total ...	.....	1,00,000	1,00,000	66,007	2,66,007	.....		
Deduct— Receipts on capital account ...	.....	.....	.....	.....	.....	.....		
Deduct— Debits to the Indian books by credits to expenditure in England for value of English stores received and other items charged off in England ...	.....	.....	.....	.....	.....	.....		
Net Indian Outlay ...	.....	1,00,000	1,00,000	66,007	2,66,007	.....	.....	

BUDGET ESTIMATE, INCORPORATED LOCAL FUNDS, 1883-84.

No. 2234C, dated Calcutta, the 31st January 1883.

Memo. by A. C. TUPP, ESQ., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

INCORPORATED LOCAL FUNDS.

RECEIPTS.	Budget estimate, 1883-84.		Sanctioned estimate, 1883-84.		Sanctioned estimate, 1882-83.		Actuals, 1881-82.		Regular estimate, 1882-83.	Actuals for six months, 1882-83.	EXPLANATORY REMARKS.
DISTRICT ROAD UNDER ACT IX (B.C.) OF 1880.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Opening balance		11,93,595		11,93,595		14,51,595		18,15,984			
VI.—Provincial rates.											
Cess on lands	34,28,000		34,28,000		33,53,000		33,54,287			9,97,011	
Do. on mines, railways, &c. ...	29,500		29,500		18,000		21,611			22,373	
Do. on houses	.....		.....		.....		.....			.....	
One per cent. road cess	16,000		14,000		14,900		13,499			1,990	
		34,73,500		34,71,500		33,85,000		33,89,397		10,21,374	
XXII.—Interest		25,000		25,000		4,000		.....			
XXIV.—Miscellaneous.											
Rents of serais and bungalows ...	7,300				7,000		8,297			3,173	Estimate of the Government of Bengal, Public Works Department.
Fees, fines, and forfeitures ...	59,300			1,60,050	40,500		86,140			33,114	
Miscellaneous	73,050				86,500		86,824			43,869	
		1,39,650				1,34,000		1,81,261		80,156	
XXVI.—Irrigation.											
Canal tolls		10,300		10,300		11,000		13,155		2,321	
XXVII.—Other Public Works.											
Road tolls	.....		.....		.....		.....			.....	
Ferry tolls	100		100		.....		160			213	
		100		100		.....		160			
Grants from Government		1,41,800		3,01,800		2,55,000		1,83,006		1,12,954	This amount is comprised of Rs. 40,000 entered by Government of Bengal, of which Rs. 15,000 has been promised to the District Road Committee for the completion of the Pubna and Sara feeder road, Rs. 46,800 for contribution to District Road Committees for collection of Public Works cess, and Rs. 55,000 for contribution from the 10 per cent. assignment for improvement of Government estates.
		37,90,350		39,58,700		37,89,000		37,66,979			
Debt Head.											
Suspense account		6,000		6,000		.....		1,86,464			
Total ...		37,96,350		39,74,700		37,89,000		39,53,443		2,61,452	
GRAND TOTAL ...		49,89,945		51,68,295		52,40,595		57,69,427	51,41,000	14,78,470	

Net increase in 1883-84, Rs. 7,350.

DISTRICT ROAD ACCOUNT UNDER PUBLIC WORKS RESOLUTION No. 1009, DATED 23RD FEBRUARY 1872.											
Opening balance		12,124		12,124		10,134		10,225		.....	
VI.—Provincial Rates.											
One per cent. road cess		250		250		287		671		14	
XXIV.—Miscellaneous.											
Rent of serais and staging bungalows	840		840		750		728			143	
Fees, fines and forfeitures	.....		.....		.....		12			.....	
Miscellaneous	4,010		4,010		3,066		7,710			5,002	
		4,850		4,850		3,816		8,450		5,145	Estimate of Government of Bengal, Public Works Department.
Grants from Government		45,000		45,000		45,000		45,575		40,000	
		50,100		50,100		49,103		54,696			
Debt Head.											
Suspense account		1,250		1,250		.....		86		4,168	
Total ...		51,350		51,350		49,103		54,782	54,000	49,327	
Add—For rounding		.....		.....		897		.....			
						50,000		.....			
GRAND TOTAL ...		63,474		63,474		60,134		65,007			

Net increase in 1883-84, Rs. 1,350.

INCORPORATED LOCAL FUNDS—*continued.*

EXPENDITURE.	Budget estimate, 1883-84.		Sanctioned estimate, 1883-84.		Sanctioned estimate, 1882-83.		Actuals, 1881-82.		Regular estimate, 1882-83.	Actuals, for six months, 1882-83.	EXPLANATORY REMARKS.
DISTRICT ROAD UNDER ACT IX (B.C.) OF 1880.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
3.—Refunds.											
Refunds		30,000		30,000		10,000		33,142		10,343	Increased with reference to the figures of the past and present year.
8.—Provincial Rates.											
Establishment and contingencies for cess collections		2,07,000		2,07,000		1,73,000		1,83,904		69,639	
17.—Administration.											
Establishment and contingencies of Committee's office	65,400		65,400		57,122		51,628			20,084	
Percentage for treasury, &c., establishments	47,900		47,900		47,878		33,430			8,551	
		1,13,300		1,13,300		1,05,000		85,058		28,635	
25.—Stationery and Printing.											
Stationery and Printing		23,000		23,000		17,000		17,227		8,152	
30.—Miscellaneous.											
Staging bungalow establishment and contingencies	4,500		4,500		4,108		7,230			1,831	Estimate of Government of Bengal, Public Works Department.
Petty construction and repairs ...	11,500		11,500		15,598		13,435			4,085	
Miscellaneous	3,000		3,000		1,294		21,290			2,684	
		19,000		19,000		21,000		41,955		8,600	
33.—Irrigation.											
Canal toll establishment and contingencies		1,000		1,000		2,000		1,649		233	
34.—Other Public Works.											
Original works	17,08,000		17,08,000		19,35,150		14,67,299			5,74,856	
Repairs	20,09,000		20,09,000		19,24,610		17,04,443			5,72,709	
Establishment	6,38,500		6,38,500		6,00,998		5,78,213			1,84,710	
Tools and plant	52,000		52,000		52,032		55,728			8,747	
Toll and ferry establishment and contingencies	4,500		4,500		2,210		4,062			626	This road is being constructed by the officers of the Public Works Department.
Construction of a road from Bhudruck to Chandbally	31,000		31,000		.....		.....			.....	
		44,43,000		44,43,000		45,15,000		38,07,745		10,41,648	
Contribution to Provincial Government		.....		.....		.....		.....		.....	
		48,36,300		48,36,300		48,43,000		41,70,680		2,79,426	
Debt Account.											
Suspense account		6,900		6,900		.....		1,47,152		.....	
Total ...		48,43,200		48,43,200		48,43,000		43,17,832		17,46,676	
Closing balance		1,46,745		3,25,095		3,97,595		14,51,595		.....	
GRAND TOTAL ...		49,89,945		51,68,295		52,40,595		57,69,427	53,99,000	.....	

Net increase in 1883-84, Rs. 200.

DISTRICT ROAD ACCOUNT UNDER PUBLIC WORKS RESOLUTION No. 1009, DATED 23RD FEBRUARY 1872.											
17.—Administration.											
Establishment and contingencies of Committee's office	1,000		1,000		1,155		922			291	Estimate of Government of Bengal, Public Works Department.
Percentage for treasury, &c., establishments	500		500		591		.....			.....	
		1,500		1,500		1,746		922		.....	
25.—Stationery and Printing.											
Stationery and printing		500		500		468		42		41	
30.—Miscellaneous.											
Staging bungalow establishments and contingencies	600		600		492		455			142	
Petty construction and repairs ...	200		200		334		64			.....	
Miscellaneous	.....		.....		.....		370			.....	
		800		800		826		889		142	
34.—Other Public Works.											
Original works	13,500		13,500		19,293		22,183			3,270	
Repairs	27,500		27,500		29,872		19,583			10,530	
Establishment	7,800		7,800		7,259		5,851			1,881	
Tools and plant	700		700		232		299			35	
		49,500		49,500		56,656		47,916		15,716	
Contribution.											
Contribution to Provincial Government		.....		.....		.....		.....		.....	
		52,300		52,300		59,696		49,769			
Debt Head.											
Suspense account		.....		.....		.....		5,114		3,795	
Total ...		52,300		52,300		59,696		54,883			
Deduct—For rounding		.....		.....		696		.....			
		52,300		52,300		59,000		54,883	52,000	19,985	
Closing balance		11,174		11,174		1,134		10,124			
GRAND TOTAL ...		63,474		63,474		60,134		65,007			

Net decrease in 1883-84, Rs. 6,700.

INCORPORATED LOCAL FUNDS—*continued.*

RECEIPTS.	Budget estimate, 1883-84.		Sanctioned estimate, 1883-84.		Sanctioned estimate, 1882-83.		Actuals, 1881-82.		Regular estimate, 1882-83.	Actuals for six months, 1882-83.	EXPLANATORY REMARKS.
ZEMINDARI DAK (UNDER ACT VIII (B.C.) OF 1862).	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	
Opening balance...		1,03,806		1,03,806		89,806		76,203			
VI.—Provincial Rates.											
Cess on lands		2,98,000		2,98,000		2,96,000		3,04,464		1,91,388	
XIII.—Post Office.											
Peons' fees	13,300		13,300		4,000						Strict enforcement of the realization of peons' fees from defaulting zemindars.
Sale proceeds of old materials of runners' huts	1,000		1,000		1,000			11,118		7,834	A portion of the establishment for which the contribution is given has been transferred to the Postal Department.
Contributions	2,200		2,200		3,000						
Miscellaneous	2,500		2,500		3,000						
		19,000		19,000		11,000					
Total ...		3,17,000		3,17,000		3,07,000		3,15,582	3,30,000		
GRAND TOTAL ...		4,20,806		4,20,806		3,96,806		3,91,785		1,99,222	

Net increase in 1883-84, Rs. 10,000.

INLAND LABOUR TRANSPORT (UNDER ACT I (GG) OF 1882.)											
Opening balance		42,484		42,484		24,484		—74,925			
XV.—Minor Departments.											
Contractors' license fees	1,000		1,000		1,100		1,000			700	
Recruiters' ditto	8,000		8,000		9,000		8,752			5,596	Smaller estimate by Superintendent of Emigration.
Registration fees	15,000		15,000		17,000		22,936			5,778	Reduction of registration fee under section 85 of Act I of 1882.
Fees for licenses of inland steamers and native boats	3,500		3,500		1,800		1,896			1,926	Increase expected in Gowalpara and Fureedpore.
Fees for use of debarkation depôts ...	1,500		1,500		1,100		1,876			1,336	Increased with reference to the receipts of the past and present year.
Rates under section 109 of Act I (GG) of 1882	41,500		41,500		65,000		48,713			17,458	Reduction of rates.
Recoveries for sick coolies treated in hospital	1,000		1,000		1,000		.....			53	
Fines and miscellaneous	2,500		2,500		3,000		3,606			1,169	
		74,000		74,000		99,000		88,179			
Contributions		.....		.....		.....		71,221		.....	
Debt Head.											
Suspense account		.....		.....		.....		75		31	
Total ...		74,000		74,000		99,000		1,59,475	73,000	34,000	
GRAND TOTAL ...		1,16,484		1,16,484		1,23,484		84,550			

Net decrease in 1883-84, Rs. 25,000.

INCORPORATED LOCAL FUNDS—*continued.*

EXPENDITURE.	Budget estimate, 1883-84.		Sanctioned estimate, 1883-84.		Sanctioned estimate, 1882-83.		Actuals, 1881-82.		Regular estimate, 1882-83.	Actuals for six months, 1882-83.	EXPLANATORY REMARKS.
ZEMINDARI DAK (UNDER ACT VIII (B.C.) OF 1862.)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
3.—Refunds.											
Refunds		1,000		1,000		1,000		487		686	
15.—Post Office.											
Percentage for treasury, &c., establishments	3,300		3,306		3,287		3,562			2,406	
Cost of establishment in Postmaster-General's Office	2,399		2,399		2,399						
Clerks	50,327		50,327		52,715		2,59,753			1,34,408	A reduction due to some lines having been transferred to the Postal Department.
Overseers	29,364		29,364		29,424						Some new lines to be opened in several districts, and other lines to be strengthened, as also increase of pay to runners.
Servants and dâk runners	1,93,416		1,93,416		1,89,956						
Temporary establishment	4,460		4,460		3,092		2,307			1,309	Increased estimate in several districts for realization of arrears of dâk cess.
Office and ground rent	350		350		469		20			7	
Contingencies and miscellaneous ...	19,208		19,208		18,687		18,205			8,881	Fluctuations in the probable requirements of different districts.
Travelling allowance	65		65		65						
Service postage stamps	230		230		252						
Boat allowance	18,608		18,608		19,951		13,296			6,362	
Petty construction and repairs ...	8,520		8,520		8,066		4,225			3,284	
		3,30,247		3,30,247		3,28,363		3,01,368		1,56,657	
25.—Stationery and Printing.											
Printing at private presses		867		867		802		15		129	
29.—Superannuation, Retired and Compassionate Allowances.											
Pensions and gratuities		102		102		50		109		62	A new pension sanctioned, and a slight under-estimate in 1882-83.
30.—Miscellaneous.											
Municipal rates		52		52		52		.....		.....	
Total ...		3,32,268		3,32,268		3,30,267		3,01,979	3,16,000	1,57,534	
Deduct—Probable savings ...		8,268		8,268		10,267		.....			The expenditure is on the increase, so that there will be smaller savings.
		3,24,000		3,24,000		3,20,000		.....			
Closing balance ...		96,806		96,806		76,806		89,806			
GRAND TOTAL ...		4,20,806		4,20,806		3,96,806		3,91,785			

Net increase in 1883-84, Rs. 4,000.

INLAND LABOUR TRANSPORT (UNDER ACT I (G.G.) OF 1882.)											
3.—Refunds.											
Refunds		100		100		100		155		530	
18.—Minor Departments.											
Percentage for treasury, &c., establishments	600		600		700		63			62	
Superintendent and Medical Inspectors	16,776		16,776		16,176		18,333			9,080	Increase of Rs. 600 for Medical Inspector at Luckimpore in place of the post of Inspector abolished.
Personal Assistant	1,920		1,920		1,920		1,920			961	
Clerks	4,680		4,680		5,195		5,850			2,947	Abolition of the post of Inspector of Depôts under Protector of Emigrants, Calcutta.
Servants	410		410		405						
Salary and establishments of Inspectors and Assistant Inspectors ...	11,536		11,536		14,913		12,344			3,039	Post of Inspector of Labourers, Upper Assam, Luckimpore, abolished. See letter from Government of Bengal, No. 29, dated 28th January 1881, against which there is a provision for the Inspector of Emigrants at Dhubri not hitherto estimated.
Fees to Medical Examiner	1,600		1,600		1,600		1,741			779	
Office rent	2,559		2,559		2,707		2,034			242	Reduction in Luckimpore.
Contingencies	4,684		4,684		5,550		3,035			1,488	
Travelling allowances	1,300		1,300		3,300		1,116			609	Provision for Luckimpore not required, the Inspectorship having been abolished.
Service postage stamps	595		595		575		325			248	
Petty construction and repairs ...	2,880		2,880		2,580		1,578			557	
		49,540		49,540		55,621		48,339		20,012	
24.—Medical.											
Vaccinators	.....		.....		.....		108				
Native doctors	3,525		3,525		4,245		6,830			62	
Compounders, dressers and servants	1,775		1,775		2,184					2,796	Abolition of depôts in Rungpore.
Diet of patients	2,900		2,900		2,900		1,926				
Cost of country medicines	250		250		290		196			141	
Aid to dispensary	1,200		1,200		1,200		1,200			7	
Cost of medical stores	450		450		450		472			500	
Travelling allowances	.....		.....		.....		.....			.....	
Contingencies and miscellaneous ...	1,000		1,000		1,000		469			20	
										41	
		11,100		11,100		12,269		11,201		3,567	
25.—Stationery and Printing.											
Printing at private presses		60		60		10		6		9	
Debt Head.											
Suspense account		.....		.....		.....		365			
Total ...		60,800		60,800		68,000		60,066	55,000	24,118	
Closing balance		55,684		55,684		55,484		24,484			
GRAND TOTAL ...		1,16,484		1,16,484		1,23,484		84,550			

Net decrease in 1883-84, Rs. 7,000.

INCORPORATED LOCAL FUNDS—*continued.*

RECEIPTS.	Budget estimate, 1883-84.		Sanctioned estimate, 1882-83.		Sanctioned estimate, 1882-83.		Actuals, 1881-82.		Regular estimate, 1882-83.	Actuals, for six months, 1882-83.	EXPLANATORY REMARKS.
ESTATES IMPROVEMENT FUND.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Opening balance		.....		.....		.....		1,19,737			
I.—Land Revenue											
Percentage of revenue from Government estates	.....		.....			.....	1,29,023			.....	
Miscellaneous	.....		.....			.....	3,834			.....	
		.....		.....		.....		1,32,857		.....	
II.—Provincial Rates.											
Road and Public Works cess on permanently-settled estates ...	.....		.....		.....		.....			.....	
Road and Public Works cess on estates settled otherwise	.....		.....		.....		.....			.....	
		.....		.....		.....		.....		.....	
Deduct.—Transfer to 8, Provincial Rates, in reduction of Road Cess expenditure		.....		.....		.....		.....		.....	
Total ...		.....		.....		.....		1,32,857		.....	
GRAND TOTAL ...		.....		.....		.....		2,52,594		.....	

INCORPORATED LOCAL FUNDS—*continued.*

EXPENDITURE.	Budget estimate, 1883-84.		Sanctioned estimate, 1883-84.		Sanctioned estimate, 1882-83.		Actuals, 1881-82.		Regular estimate, 1882-83.	Actuals for six months, 1882-83.	EXPLANATORY REMARKS.
ESTATES IMPROVEMENT FUND.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
3.—Refunds.											
Refunds		.....		.....		.....		26		.....	
8.—Provincial Rates.											
Percentage for treasury, &c., establishments	.....		.....		.....		982			.....	
Clerks	.....		.....		.....		} 1,142			.....	
Servants	.....		.....		.....					.....	
Contingencies	.....		.....		.....		400			.....	
Road and Public Works cess on permanently settled estates ...	.....		.....		.....		40,218			.....	
Road and Public Works cess on estates settled otherwise	.....		.....		.....		5,393			.....	
		.....		.....		.....		48,135		.....	
Deduct—Cash recoveries *per contra*		.....		.....		.....		.....		.....	
22.—Education.											
Contribution to primary education...		.....		.....		.....		19,038		.....	
24.—Medical.											
Native Doctors and other establishments	.....		.....		.....		975			.....	
Aid to local dispensary	.....		.....		.....		180			.....	
Bazar medicines	.....		.....		.....		142			.....	
Contingencies	.....		.....		.....		1,098			.....	
		.....		.....		.....		2,395		.....	
29—Superannuation, Retired and Compassionate allowances.											
Pensions and gratuities		.....		.....		.....		53		.....	
30.—Miscellaneous.											
Miscellaneous		.....		.....		.....		81		.....	
34.—Other Public Works.											
Contribution to roads and communications	.....		.....		.....		19,910			.....	
Contribution to local improvements, petty construction and repairs ...	.....		.....		.....		23,549			.....	
		.....		.....		.....		43,459		.....	
Balance of the Fund transferred to credit of Provincial Services ...		.....		.....		.....		1,39,407		.....	
Total ...	.....		.....		.....		.....	2,52,594		.....	
GRAND TOTAL ...		.....		.....		.....		2,52,594		.....	

Abstract of Receipts of Incorporated Local Funds for 1883-84.

	Budget estimate, 1883-84.	Sanctioned estimate, 1883-84.	Sanctioned estimate, 1882-83.	Actuals, 1881-82.	REMARKS.
	Rs.	Rs.	Rs.	Rs.	
Opening balance ...	13,52,009	13,52,009	15,76,009	19,47,224	
I.—Land Revenue ...	.....	.....	.....	1,32,857	
VI.—Provincial Rates ...	37,71,750	37,69,750	36,81,287	36,94,532	
XIII.—Post Office	19,000	19,000	11,000	11,118	
XV.—Minor Departments ...	74,000	74,000	99,000	88,179	
XXII.—Interest	25,000	25,000	4,000	.....	
XXIV.—Miscellaneous ...	1,44,500	1,64,850	1,37,816	1,89,711	
XXVI.—Irrigation	10,300	10,300	11,000	13,155	
XXVII.—Other Public Works ...	100	100	.....	160	
Contribution from Government ...	1,86,800	3,46,800	3,00,000	2,99,802	
Debt head	7,250	7,250	.....	1,86,625	
Total ...	42,38,700	44,17,050	42,44,103	46,16,139	
Add—For rounding ...	.....	.....	897	.....	
Total ...	42,38,700	44,17,050	42,45,000	46,16,139	
GRAND TOTAL ...	55,90,709	57,69,059	58,21,009	65,63,363	

Abstract of Expenditure of Incorporated Local Funds for 1883-84.

	Budget estimate, 1883-84.	Sanctioned estimate, 1883-84.	Sanctioned estimate, 1882-83.	Actuals, 1881-82.	REMARKS.
	Rs.	Rs.	Rs.	Rs.	
3.—Refunds	31,100	31,100	11,100	33,810	
8.—Provincial Rates	2,07,000	2,07,000	1,73,000	2,32,039	
15.—Post Office	3,30,247	3,30,247	3,28,363	3,01,368	
17.—Administration	1,14,800	1,14,800	1,06,746	85,980	
18.—Minor Departments ...	49,540	49,540	55,621	48,339	
22.—Education	.....	.....	.....	19,038	
24.—Medical	11,100	11,100	12,269	13,596	
25.—Stationery and Printing ...	24,427	24,427	18,280	17,290	
29.—Superannuations	102	102	50	162	
30.—Miscellaneous	19,852	19,852	21,878	42,925	
33.—Irrigation	1,000	1,000	2,000	1,649	
34.—Other Public Works ...	44,92,500	44,92,500	45,71,656	38,99,120	
Contribution to Government ...	.....	.....	.....	1,39,407	
Debt head	6,900	6,900	.....	1,52,631	
	52,88,568	52,88,568	53,00,963	49,87,354	
Deduct—Probable savings ...	8,268	8,268	10,963	.....	
Total ...	52,80,300	52,80,300	52,90,000	49,87,354	
Closing balance ...	3,10,409	4,88,759	5,31,009	15,76,009	
GRAND TOTAL ...	55,90,709	57,69,059	58,21,009	65,63,363	

C. E. G.—Reg. No. 13920C—102—20-2-85.

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FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 15TH FEBRUARY 1883.

RESOLUTION.

READ—

Memorandum from the Accountant-General, No. 2234C, dated the 31st January 1883, submitting the estimates of receipts and expenditure of the Incorporated Local Funds for 1883-84.

The Accountant-General submits the budget estimates of receipts and expenditure of what are called the "Incorporated Local Funds," *i.e.* of those funds the receipts and expenditure of which are incorporated in the final general accounts of the Empire, though they still continue to exist as separate funds. They consist of four distinct funds, viz.:—

(1) District Road Fund.
(2) District Road Account.
(3) District Post Fund.
(4) Inland Labour Transport Fund.

The Three per cent. Estates Improvement Fund, which was formerly included in this budget, has been abolished under the orders of the Government of India, in the Financial Department, No. 542, dated the 8th February 1881, and its transactions have, from the commencement of the current year, been shewn under Provincial Services heads.

2. The following table shews the Accountant-General's estimates for the ensuing year, compared with the actuals of 1881-82 and the sanctioned estimate for the current year:—

FUNDS.	ACTUALS, 1881-82.				SANCTIONED ESTIMATE, 1882-83.		ESTIMATE, 1883-84.	
	Opening balance.	Receipts.	Expenditure.	Closing balance.	Receipts.	Expenditure.	Receipts.	Expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
District Road Fund	18,15,984	39,55,443	43,17,832	14,51,595	37,89,000	48,43,000	37,90,350	48,43,200
" " Account	10,225	54,782	54,883	10,124	50,000	59,000	51,350	52,300
" Post Fund	76,203	3,15,582	3,01,979	89,806	3,07,000	3,20,000	3,17,000	3,24,000
Estates Improvement Fund ...	1,19,737	1,32,857	2,52,594	.....	... .	.....	... ..	.....
Inland Labour Transport Fund ...	—74,925	1,30,475	60,066	24,484	99,000	68,000	74,000	60,800
Total ...	19,47,224	40,10,139	49,87,354	15,76,009	42,45,000	52,90,000	42,38,700	52,80,300

3. *District Road Fund under Act IX (B.C.) of* 1880.—The new Cess Act, IX (B.C.) of 1880, came into operation in October of that year. The receipts from "cess on lands" in 1880-81 aggregated Rs. 33,35,417. In view of the revaluations in progress a sum of Rs. 33,53,000 was estimated for the current year. The actuals of 1881-82 amounted to Rs. 33,54,287. As it is expected that the revaluations now in progress will be brought to a close before the end of 1883-84, the Lieutenant-Governor accepts the Accountant-General's estimate of Rs. 34,28,000 for next year. The "cess on Mines, Railways, &c.," amounted to Rs. 21,611 in 1881-82 and Rs. 22,373 during the first six months of the current year. The estimate has been raised from Rs. 18,000 for 1882-83 to Rs. 29,500 for 1883-84, and it will stand. The estimate of Rs. 16,000 on account of "One per cent. Road Cess" is reduced to Rs. 14,000—the same as the sanctioned estimate for the current year, the actuals in 1881-82 having amounted to Rs. 13,499 only. A sum of Rs. 1,39,650 is entered as the "Miscellaneous Receipts" of this fund for next year. The actuals of 1881-82 were Rs. 1,81,261, and of the first six months

of the current year Rs. 80,156. The estimate is raised to Rs. 1,60,000. The Accountant-General has entered Rs. 25,000 on account of "Interest" on arrears of road cess realized under the provisions of section 45 of the Cess Act, IX of 1880. A similar provision has been made in the Provincial Rates Budget on account of the Public Works cess. The Accountant-General's figure will stand. A sum of Rs. 1,41,800 is entered as "Grants from Provincial Funds" for 1883-84. In Government order No. 415, dated the 5th February 1883, a sum of Rs. 7,50,000 has been reserved for grants-in-aid of municipal, road, and other local funds during next year. Of this amount Rs. 3,01,800 will be entered in the estimate of this fund, which will include the contribution of Rs. 46,800 for the collection of Public Works cess, and of Rs. 55,000 payable from the 10 per cent. assignment for the improvement of Government estates. A sum of Rs. 45,000 will be entered in the estimate of the District Road Account for grants to the non-cess districts, and the remainder will be reserved for contribution to municipal and other local funds.

The total expenditure has been estimated at Rs. 48,43,200 against Rs. 48,43,000 for the current year. The estimates for "Establishment and contingencies for cess collection" and for "Stationery and Printing" amount to Rs. 2,07,000 and Rs. 23,000 respectively, against the sanctioned grants of Rs. 1,73,000 and Rs. 17,000 for the current year. A part of the increase is on account of the new district of Khoolna. The estimate has been passed by the Public Works Department of this Government, and it will stand.

4. *District Road Account.*—The receipts of this fund mainly consist of Government grants. The total receipts are estimated at Rs. 51,350 and the charges at Rs. 52,300. These figures will stand.

5. *District Post Fund.*—The total receipts of this fund are estimated at Rs. 3,17,000 and the charges at Rs. 3,24,000, against Rs. 3,07,000 and Rs. 3,20,000, respectively, for the current year. The fluctuations have been explained by the Accountant-General, and his estimates are passed.

6. *Inland Labour Transport Fund.*—The total receipts of this fund are estimated at Rs. 74,000 against Rs. 99,000 for the current year. The decrease is mainly due to the reduction of rates under section 109 of Act I of 1882, and of registration fees under section 85 of that Act. The estimate of expenditure has been placed at Rs. 60,800 against Rs. 68,000 for 1882-83. The decrease is chiefly owing to the abolition of the post of Inspector of Depôts under the Protector of Emigrants, Calcutta; of the post of Inspector of Labourers, Upper Assam; and to the abolition of depôts at Rungpore. Against these decreases provision has been made for a Judicial Inspector at Luckimpore and an Inspector of Emigrants at Dhubri. The estimate is passed.

7. The following tables shews in detail under major service heads the receipts and expenditure of the Incorporated Local Funds for 1883-84, as estimated by the Accountant-General, and those now passed by Government:—

Receipts.	Accountant-General's estimate, 1883-84.	Estimate sanctioned by Government, 1883-84.	Charges.	Accountant-General's estimate, 1883-84.	Estimate sanctioned by Government, 1883-84.
	Rs.	Rs.		Rs.	Rs.
Opening balance	13,52,009	13,52,009	3.—Refunds	31,100	31,100
			8.—Provincial Rates	2,07,000	2,07,000
I.—Land Revenue	.....	.....	15.—Post Office	3,30,247	3,30,247
VI.—Provincial Rates	37,71,750	37,69,750	17.—Administration	1,14,800	1,14,800
XIII.—Post Office	19,000	19,000	18.—Minor Departments	49,540	49,540
XV.—Minor Departments	74,000	74,000	22.—Education	.....	.....
XXII.—Interest	25,000	25,000	24.—Medical	11,100	11,100
XXIV.—Miscellaneous	1,44,500	1,64,850	25.—Stationery and Printing ...	24,427	24,427
XXVI.—Irrigation	10,500	10,300	29.—Superannuation...	102	102
XXVII.—Other Public Works	100	100	30.—Miscellaneous	19,852	19,852
Contribution from Government ...	1,56,800	3,46,800	33.—Irrigation	1,000	1,000
Debt head	7,250	7,250	34.—Other Public Works	44,92,500	44,92,500
			Contribution to Government ...	.....	.....
			Debt heads	6,900	6,900
Total ...	42,38,700	44,17,050		52,88,568	52,88,568
			Deduct probable savings	8,268	8,268
			Total ...	52,80,300	52,80,300
			Closing balance	3,10,409	4,88,759
Grand Total ...	55,90,709	57,69,059	Grand Total ...	55,90,709	57,69,059

ORDER.—Ordered that a copy of the above Resolution with a copy of the estimates be forwarded to the Accountant-General, to the Protector of Emigrants, and to Revenue, General, and Public Works Departments of this Government for information.

By order of the Lieutenant-Governor of Bengal,

COLMAN MACAULAY,

Secretary to the Government of Bengal.

Nos. 510-14.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

E. N. BAKER,

Offg. Under-Secretary to the Government of Bengal.

CALCUTTA,
The 15*th February* 1883.

J. E. S.—Reg. No. 13921C—102—19-2-83.

FINANCIAL DEPARTMENT—FINANCE.

Darjeeling, the 3rd July 1883.

RESOLUTION.

THE Lieutenant-Governor has already, in separate Resolutions, passed orders upon the estimates under the various heads of Provincial Services for 1883-84, and upon the estimates of such funds as are incorporated in the General Imperial Accounts. After those orders were issued, the Government of India, in its Financial Statement for 1883-84, prescribed certain modifications in the form of the estimates which it is incumbent upon the Local Government to follow. It is not necessary to explain at length the various changes made in the classification of the heads of receipts and charges, but opportunity will be taken to recast the revised estimates for 1882-83, and the estimates for 1883-84, in the form prescribed. It will not be convenient to follow the new classification in the accounts of the year 1881-82, nor is it desirable to disturb those accounts, as 1881-82 was the last year of the period for which the financial contract of 1877 had been made, and its accounts have already been closed.

ACCOUNTS FOR 1881-82.

2. The Accountant-General's final report on the accounts of 1881-82 has not yet been submitted. The preliminary issue shews the following results compared with the estimates for the year :—

	Estimate, 1881-82.	Regular estimate, 1881-82.	Actuals, 1881-82.
	Rs.	Rs.	Rs.
PROVINCIAL—			
Opening balance	49,01,000	49,91,000	49,91,000
REVENUE—			
Proper	3,68,28,000	3,73,03,000	3,76,22,000
Allotment from Imperial to Provincial	38,10,000	83,84,000	83,69,000
Contributions from Local to Provincial	2,000	2,000	1,39,000
Inter-provincial adjustments ...	.....	.....	.....
Total ...	4,06,40,000	4,56,89,000	4,61,30,000
GRAND TOTAL ...	4,55,41,000	5,06,80,000	5,11,21,000
EXPENDITURE—			
Civil	2,67,41,000	2,61,19,000	2,62,93,000
PUBLIC WORKS—			
Interest	37,69,000	33,71,000	33,61,000
Railways	26,40,000	32,16,000	30,34,000
Irrigation and Navigation ...	40,00,000	37,61,000	36,60,000
Other Public Works	67,50,000	66,31,000	66,87,000
Total ...	1,71,59,000	1,69,79,000	1,67,42,000
Contribution to Local Funds ...	1,95,000	3,33,000	3,66,000
Closing balance	14,46,000	72,49,000	77,20,000
GRAND TOTAL ...	4,55,41,000	5,06,80,000	5,11,21,000

3. In the Resolution of the 18th April 1882, it was shewn that the year 1881-82 had actually opened with a credit balance of Rs. 49,91,000; that the revenues under all heads might, during the year, amount to Rs. 3,73,03,000; that the Imperial allotments, including the special grant

of Rs. 28,50,000 made in pursuance of the new contract, and the restoration of Rs. 20,00,000, which had been contributed to the Imperial Treasury in the previous two years, would be Rs. 83,84,000; that the total expenditure during the year would probably not exceed Rs. 4,34,31,000, leaving a credit balance at the close of the year of Rs. 72,49,000. The actual result has been more favourable than this estimate by Rs. 4,71,000. The expenditure of the Public Works Department fell short of the estimate by Rs. 2,37,000; a sum of Rs. 1,39,000, representing the balance of the Estates Improvement Fund, has been added to the Provincial Services balance; and the receipts of the Public Works Department increased by Rs. 3,09,000. Against this there was a decrease of Rs. 15,000 under Imperial allotment; the sum of Rs. 2,000, estimated for contribution from local funds for the services of executive officers of the Public Works Department for supervising district works, has not been realized; the grants to Local Funds have increased by Rs. 33,000; and the operations of the Civil Department shewed a net result worse by Rs. 1,64,000, as exhibited in the following table:—

	Better.	Worse.
	Rs.	Rs.
Excise	.....	1,29,000
Customs	15,000	.....
Salt	.....	9,000
Opium	.....	13,000
Stamps	34,000	.....
Registration	.....	2,000
Minor Departments	.....	20,000
Law and Justice	.....	1,33,000
Police	42,000	.....
Marine	24,000	.....
Education	.....	56,000
Medical	17,000	.....
Stationery and Printing	57,000	.....
Interest on Promissory Notes	1,000	.....
Miscellaneous	75,000	.....
Public Works by Civil Officers	12,000	.....
Refunds	.....	39,000
Land Revenue	.....	58,000
Assessed Taxes	4,000	.....
Administration	14,000	.....
Total ...	.....	1,64,000

4. The accounts furnished by the Accountant-General shew that the Provincial balance on the 31st March 1882 was Rs. 75,43,000, which was less than that shewn above by Rs. 1,77,000. This amount represents the debit of Rs. 1,77,000 on account of Census operations. The Government of India, in the Home Department, has, however, in letter No. 34, dated 4th May 1883, accepted this charge as Imperial. The Provincial balance was therefore Rs. 77,20,000.

Revised Estimate, 1882-83.

5. Hitherto the estimates of the year about to expire, which are presented at the time of the preparation of the budget for next ensuing year, have been termed the "Regular" estimates. The term is a technical one, and its meaning may not be clear to all. The Government of India sees no reason for the continuance of the word, when another word, which any one can understand, is available, and has directed that the word "Revised" shall be used instead of "Regular."

6. The financial year, which has just expired, was the first year of an important advance in the policy of decentralization. A new contract has been entered into, under which the interest of the Provincial Government has been extended to Land Revenue, Forests, and Assessed Taxes—heads of revenue hitherto reserved as Imperial. A consideration of the revised estimates for 1882-83 will shew approximately what has been the position of the province in the first year of the contract.

A revised estimate, based on the actuals of eight months, and in some instances of ten months, was submitted to the Government of India with letter No. 539, dated the 17th February 1883. Later information has induced the Lieutenant-Governor to modify these estimates to a certain extent.

7. The following statement shews the estimates for the year 1882-83 as originally framed, the revised estimates as submitted to the Government of India, and the estimates as now modified :—

RECEIPTS.	Original estimate, 1882-83.	Revised estimate, 1882-83.	Revised estimate, 1882-83, as now modified.	EXPENDITURE.	Original estimate, 1882-83.	Revised estimate, 1882-83.	Revised estimate, 1882-83, as now modified.
	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.
Opening balance ...	72,49,000	77,20,000	77,20,000	3.—Refunds and Drawbacks ...	6,22,000	1,27,000	1,27,000
				5.—Land Revenue	30,84,000	29,73,000	31,00,000
I.—Land Revenue	1,24,98,000	1,25,09,000	1,28,58,000	7.—Salt	20,000	18,000	18,000
III.—Salt	1,39,000	1,64,000	1,64,000	8.—Stamps	2,25,000	2,12,000	2,12,000
IV.—Stamps	60,00,000	62,00,000	61,07,000	9.—Excise	1,35,000	1,38,000	1,34,000
V.—Excise	50,55,000	48,75,000	48,94,000	10.—Provincial Rates	....	..	.
VI.—Provincial rates ...	35,78,000	36,03,000	36,03,000	11.—Customs	5,69,000	5,80,000	5,57,000
VII.—Customs	55,000	73,000	73,000	12.—Assessed Taxes	50,000	50,000	48,000
VIII.—Assessed Taxes	8,00,000	7,88,000	7,00,000	13.—Forest	2,20,000	2,30,000	2,00,000
IX.—Forest	3,50,000	3,67,000	3,60,000	14.—Registration	3,16,000	3,17,000	3,15,000
X.—Registration	5,06,000	5,17,000	5,20,000	18.—General Administration ...	14,68,000	14,78,000	15,07,000
XV.—Law and Justice ...	17,10,000	16,49,000	16,25,000	19.—Law and Justice	93,69,000	93,20,000	92,65,000
XVI.—Police	5,46,000	5,20,000	4,86,000	20.—Police	45,81,000	45,44,000	45,44,000
XVII.—Marine	8,23,000	9,01,000	9,51,000	21.—Marine	8,38,000	8,66,000	9,09,000
XVIII.—Education	5,14,000	5,00,000	5,22,000	22.—Education	29,60,000	29,40,000	30,11,000
XIX.—Medical	1,42,000	1,42,000	1,34,000	24.—Medical	14,26,000	13,73,000	13,53,000
XX.—Scientific and other Minor Departments	1,91,000	1,76,000	1,65,000	26.—Scientific and other Minor Departments	3,06,000	3,29,000	3,40,000
XXI.—Interest	21,000	41,000	41,000	27.—Superannuation	10,28,000	11,55,000	11,80,000
XXII.—Superannuation	71,000	74,000	74,000	30.—Stationery and printing ...	10,04,000	9,35,000	9,65,000
XXIII.—Stationery and Printing	1,12,000	1,35,000	1,47,000	31.—Miscellaneous	2,92,000	6,48,000	6,54,000
XXIV.—Miscellaneous	6,43,000	6,88,000	6,88,000	36.—State Railways (working expenses)	35,76,000	19,33,000	19,06,000
XXV.—State Railway (gross earnings) ...	36,20,000	35,29,000	35,28,000	39.—Irrigation and Navigation (working expenses)	36,72,000	10,72,000	11,22,000
XXVIII.—Irrigation and Navigation (direct receipts)	18,90,000	12,00,000	13,00,000	41.—Interest on debt—			
XXXI.—State Railways	.....	1,49,000	1,49,000	Railways	35,62,000	14,20,000	14,14,000
XXXIII.—Irrigation and Navigation	.....	7,02,000	7,02,000	Irrigation		21,35,000	21,36,000
XXXV.—Civil buildings, roads and services	7,02,000	7,16,000	7,16,000	42.—State Railways (capital account)	.....	17,54,000	18,01,000
				43.—State Railways (working, &c.)	.....	1,25,000	1,25,000
				44.—Subsidized Railways ...	.....	..	.....
				46.—Irrigation and Navigation ...	.....	24,00,000	24,00,000
	3,99,96,000	4,03,68,000	4,05,67,000	48.—Civil buildings, roads, &c. ...	57,99,000	60,74,000	60,08,000
					4,51,06,000	4,51,46,000	4,54,03,000
Contribution from Local to Provincial	1,60,000	.....	.....	Contributions	14,86,000	2,75,000	2,88,000
					4,65,92,000	4,54,21,000	4,56,91,000
				Closing balance	8,13,000	26,67,000	25,96,000
Total ...	4,01,56,000	4,03,68,000	4,05,67,000	GRAND TOTAL ...	4,74,05,000	4,80,88,000	4,82,87,000
				Provincial surplus (+)			
GRAND TOTAL ...	4,74,05,000	4,80,88,000	4,82,87,000	Deficit (—)	—64,36,000	—50,53,000	—51,24,000

RECEIPTS.

8. *Land Revenue.*—The amount of percentage of Land Revenue assigned to Bengal under the new contract was originally fixed at 32·2284. In consequence of the re-transfer of the S. S. *Undaunted* from the Imperial to the Provincial Marine, and of the cemetery charges having again been made provincial, the Government of India at first added ·1742 and ·0214, respectively, to the percentage already assigned. It has since, however, been ruled that the original percentage of Land Revenue shall not be changed during the currency of the Provincial contract, and that effect shall be given to all transactions which would otherwise necessitate an alteration of the proportion by transfer of lump sums in reduction of, or in addition to, the amounts determined by the fixed proportion under the head of Land Revenue, from or to Imperial to or from Provincial. The amounts, therefore, which under this ruling have been added to the share of Bengal on account of the *Undaunted* and "Cemetery charges" are Rs. 65,000 and Rs. 8,000, respectively. The latest return from the Comptroller-General shews that the total Land Revenue of the Province may have amounted to Rs. 3,83,75,000, and a percentage of 32·2284 on this sum amounts to Rs. 1,23,67,000. The 10 per cent. on collections from Government estates, which is to be appropriated to the management and improvement of these estates, will probably have amounted to Rs. 3,78,000. The receipts from the duty on Shajehanpore rum realized in the North-Western Provinces, and other inter-provincial transactions adjusted through the clearing account of the Comptroller-General, may have realized in favour of this Government a sum of Rs. 1,10,000. The Provincial receipts under Land Revenue will then be—

	Rs.
Share calculated at the percentage (32·2284)	1,23,67,000
On account of S. S. *Undaunted*	65,000
Ditto of cemetry charges	8,000
Ten per cent. collections from Government estates	3,78,000
Inter-provincial adjustments	1,10,000
Total ...	1,29,28,000

From this, however, must be deducted the amount of net savings effected in the Customs Department owing to the abolition of the bulk of the import duties. The savings in the cost of establishment during the year 1882-83 may have amounted to Rs. 1,50,000, but the additional charge for pensions, gratuities, and bonuses thrown on the Provincial Government on account of the retirement of the Customs officers may probably have amounted to about one lakh. A part of this would have, in any case, ultimately fallen on the Provincial revenues. A large portion, however, is an extraordinary charge which does not form an ordinary incident of the liability for superannuations. A representation on this subject will be made to the Government of India as soon as full information is available. Meanwhile the reduction on account of Customs establishment will be taken at Rs. 70,000, and the revised estimate of the Provincial share of Land Revenue will be placed at Rs. 1,28,58,000.

9. *Salt.*—The Provincial receipts under this head consist only of "Rents of warehouses," "Fines and Forfeitures," and "Miscellaneous fees, &c." These receipts were originally estimated at Rs. 1,39,000. Larger receipts were realized from the Sulkea Golahs than were at first anticipated, and the revised estimate stands at Rs. 1,64,000.

10. *Stamps.*—The original estimate of total stamp receipts for 1882-83 was Rs. 1,20,00,000, the same as the revised estimate for the preceding year. The actuals of 1881-82 were Rs. 1,20,24,000, and the revised estimate was, on later information, placed at Rs. 1,24,00,000. The latest returns tend to show that the actuals may not have amounted to more than Rs. 1,22,13,000. Half of this belongs to Bengal, and the estimate as now modified stands at Rs. 61,07,000.

11. *Excise.*—The Lieutenant-Governor originally fixed the estimate for 1882-83, exclusive of duty on Shahjehanpore rum, at Rs. 1,00,00,000. From the indications afforded by the district returns during the year, it was anticipated that the revenue would not amount to more than Rs. 97,50,000. The actuals, however, were probably not less than Rs. 97,89,000, and half of this amount, or Rs. 48,94,000, will stand as the revised estimate for 1882-83.

12. *Provincial Rates.*—The Provincial portion of the estimate under this head includes—

(1) The proceeds of the Public Works Cess.
(2) Rates for the management of Wards' and Attached Estates.
(3) Four annas rate per cent. on Wards' estates for treasury establishments.

The increase of Rs. 25,000 in the revised estimate, compared with the original estimate for 1882-83, is due to larger receipts from Public Works Cess in consequence of the revaluations in certain districts having been completed. The revised estimate stands at Rs. 36,03,000.

13. *Customs.*—The only Provincial items under this head are "Warehouse and wharf rents," "Fees for registration of cargo-boats in Chittagong," and certain other "Miscellaneous items." The receipts in 1881-82 were Rs. 86,000, and the original estimate for 1882-83 was placed at Rs. 85,000. The receipts may not have reached this estimate. The wharf rents have decreased owing to the abolition of the import duties. The revised estimate stands at Rs. 73,000.

14. *Assessed Taxes.*—The Accountant-General, in submitting the budget for 1883-84, estimated that the total receipts by the end of 1882-83 might amount to Rs 16,00,000. The estimate was considered too sanguine, and it was reduced to Rs. 15,75,000. The latest returns tend to show that the totals will probably not have exceeded Rs. 15,20,000. The Provincial share will stand at Rs. 7,60,000.

15. *Forest.*—The receipts for 1882-83 were originally estimated at Rs. 7,00,000. An increase in revenue was anticipated from larger sales of timber and other produce to consumers in the Sunderbuns, and in consequence of the commencement of forest operations in the Angul and Khoordah forests in Orissa. The revised estimate was placed at Rs. 7,34,000. The Government of India has reduced the estimate to Rs. 7,20,000, which has been accepted by the Lieutenant-Governor.

16. *Registration.*—The original estimate of revenue under this head, including revenue record-room receipts, was Rs. 10,11,000. There has been a tendency of the receipts to expand, and the estimate was raised to Rs. 10,34,000

in the Resolution of the 17th January 1883. The receipts will probably have amounted to Rs. 10,40,000 by the end of the year. The Provincial share will stand at Rs. 5,20,000.

17. *Law and Justice.*—The original estimate was Rs. 17,10,000, of which Rs. 9,06,000 appeared under the head of Law and Justice (Proper), and 8,04,000 under Jails. There has been a considerable falling off in the receipts from "General fees, fines, and forfeitures;" and there has also been a decrease under "Court-fees realized in cash," owing to the more extended use of court-fees stamps. The total receipts under Law and Justice (Proper) may not have amounted to more than Rs. 8,25,000. The revised estimate of total receipts under Law and Justice is Rs. 16,25,000.

18. *Police.*—The estimate, as now modified, amounts to Rs. 4,86,000, against Rs. 5,46,000 originally estimated. The decrease is specially under "Fees, fines, and forfeitures."

19. *Marine.*—The estimate under this head was raised from Rs. 8,23,000 to Rs. 9,01,000. There has been a considerable increase in pilotage receipts, and the estimate will be further raised to Rs. 9,51,000.

20. *Education.*—The latest figures show that the estimate under this head should be fixed at Rs. 5,22,000.

21. *Medical.*—The estimate, as now modified, shews a decrease of Rs. 8,000 compared with the original estimate. There has been a falling off in "Hospital receipts;" and the "Proceeds of cinchona febrifuge sold by Civil Surgeons," which were formerly included under this head, have now been transferred to the cinchona account under the next following head.

22. *Scientific and other Minor Departments.*—The actual receipts under this head in 1881-82 were Rs. 1,97,000, and the original estimate for 1882-83 was placed at Rs. 1,91,000, of which Rs. 1,75,000 was estimated from cinchona febrifuge. The demand for this drug from the medical departments has diminished. The Government of Madras receives preparations made in England from bark sent from its own plantations, and the Bombay and Calcutta depôts are overstocked with preparations sent out from England. It is anticipated that the receipts from this source will not have exceeded Rs. 1,50,000. The total receipts will then stand at Rs. 1,65,000.

23. *Interest.*—The Provincial receipts consist of the proceeds of the invested capital of the Education Department, and the interest on arrears of Public Works cess realized under the provisions of section 45 of the Cess Act IX of 1880. The interest on the Government securities held by the Education Department averages about Rs. 16,000 a year, and that on account of Public Works cess was originally estimated at Rs. 5,000, but may have come up to Rs. 25,000. The total receipts will stand at Rs. 41,000.

24. *Superannuation.*—This is one of the budget heads made Provincial in the new Financial Contract. The increase of Rs. 3,000 in the revised estimate is due to the subscriptions of the members of the Civil Service who have arrived in India since 1881-82, and who are not allowed to subscribe to the Civil Fund.

25. *Stationery and Printing.*—The revised estimate will be increased from Rs. 1,35,000 to Rs. 1,47,000, with reference to the latest figures received from the Accountant-General.

26. *Miscellaneous.*—In the new Financial Contract all receipts recorded under this head, except "Gain by exchange on Imperial transactions," "Premia on bills," "Unclaimed bills-of-exchange," and extraordinary unclassified items exceeding Rs. 10,000, were made Provincial. The total receipts were originally estimated at Rs. 6,43,000. The receipts will probably have amounted to Rs. 6,88,000, as shewn in the revised estimate. This figure will accordingly stand.

27. *State Railways* (*XXV*).—The gross earnings of State Railways, which have been classed as Productive Public Works, are shewn under this head. The Government of India has reduced the revised estimate from Rs. 35,29,000 to Rs. 35,28,000. The estimate of the Government of India will stand.

28. *Irrigation and Navigation* (*direct receipts—XXVII*).—The revised estimate of Rs. 12,00,000 under this head has been accepted by the Government of India. Later information shews that the estimate may be raised to Rs. 13,00,000.

29. *State Railways* (*XXXI*).—The receipts from railways not classed as Productive Public Works are shewn under this head. At present the Sonarpore-Diamond Harbour branch of the Calcutta and South-Eastern Railway and the Kawnia-Dhurla Railway are included under this category. The Government of India has accepted the revised estimate of Rs. 1,49,000 under this head.

30. *Irrigation and Navigation* (*XXXIII*).—The receipts from rivers and canals not classed as Productive Public Works are included under this head The revised estimate of Rs. 7,02,000 under this head has been accepted by the Government of India.

31. *Civil Buildings, Roads, and Services.*—The estimate of Rs. 7,02,000 under this head has been raised to Rs. 7,16,000. The revised estimate has been accepted by the Government of India.

32. *Contribution.*—The amount shewn under this head in the original estimate represented the accumulated balance of the Estates Improvement Fund, which was to be amalgamated with the Provincial Services. The actual balance amounted to Rs. 1,39,000, and has been incorporated in the Provincial Account of 1881-82.

EXPENDITURE.

33. *Refund and Drawbacks.*—The original estimate under this head was Rs. 6,22,000; but in accordance with the new classification, only the refunds under the revenue heads are to be entered here, the refunds of receipts by the Civil Department being incorporated with the service heads of expenditure. The revised estimate under this head stands at Rs. 1,27,000.

34. *Land Revenue.*—Under the new scheme the Imperial Government has only retained under this head the same percentage on the cost of surveys and settlements as has been retained of land revenue, the rest being made Provincial. In the Resolution of the 18th April 1882, the grant under this head for 1882-83 was fixed at Rs. 30,84,000. The charges for the management of Government estates were estimated at Rs. 2,50,000. These charges may have exceeded the estimate by Rs. 50,000. The Lieutenant-Governor would raise the estimate to Rs. 31,00,000.

35. *Salt.*—The original estimate under this head has been reduced by Rs. 2,000 in the revised estimate.

36. *Stamps.*—The revised estimate shews a decrease of Rs. 13,000 compared with the original estimate. The greater part of the decrease occurs under "Stamp paper supplied from central stores."

37. *Excise.*—The estimate, as now modified, is less than the original estimate by Rs. 1,000 only.

38. *Provincial Rates.*—This head in the Provincial estimate is blank, as the charges for the collection of Public Works cess, for which a sum of Rs. 46,800 is annually paid to the District Road Committees, are adjusted under the head "Contribution to Local Funds."

39. *Customs.*—The original estimate of this Government was Rs. 7,05,000. The Government of India, in consideration of the anticipated reductions in the Customs establishment owing to the abolition of the import duties, reduced the estimate to Rs. 5,69,000, and this figure was adopted in the Resolution of the 18th April 1882. The Accountant-General's last return tends to shew that the entire expenditure will have amounted to Rs. 5,57,000, and this amount will stand as the revised estimate for 1882-83.

40. *Assessed Taxes.*—The entire cost of collection will probably not have exceeded Rs. 96,000. Half this amount, or Rs. 48,000, will stand as the revised estimate for 1882-83.

41. *Forest.*—The revised estimate under this head, as passed by the Government of India, is Rs. 4,00,000. The Provincial share amounts to Rs. 2,00,000.

42. *Registration.*—The original estimate of Provincial expenditure has been reduced by Rs. 1,000.

43. *General Administration.*—The revised estimate, as now modified, shews an increase of Rs. 39,000 over the original estimate of Rs. 14,68,000. There is an increase of Rs. 19,000 under Tour expenses, Rs. 11,000 in Board's office, and Rs. 8,000 under Civil Secretariat. There is also an increase under "Staff and household of the Lieutenant-Governor," a part of which is due to

the higher rate of pay of the present Private Secretary, which was sanctioned in letter from the Government of India, Finance and Commerce Department, No. 2872, dated the 27th March 1882.

44. *Law and Justice.*—The grant under this head, excluding "Refunds," was estimated by the Government of India at Rs. 93,69,000. The expenditure on jail manufactures, for which Rs. 9,00,000 was provided in the budget, will not have exceeded Rs. 6,50,000. The refunds amount to about Rs. 1,40,000. The revised estimate may be placed at Rs. 92,65,000.

45. *Police.*—The original estimate under this head was Rs. 45,81,000. The revised estimate inclusive of "Refunds," amounting to Rs. 15,000, stands at Rs. 45,44,000.

46. *Marine.*—The original estimate amounted to Rs. 8,28,000, and the revised estimate, including "Refunds," to Rs. 8,66,000. There has been a large expenditure on account of building and repair of ships and under "Pilotage establishments." The estimate will be raised to Rs. 9,09,000.

47. *Education.*—The increase in the estimate, as now passed, compared with the original budget provision, is due partly to the debit under this head of the boarding charges of the students of the Civil Engineering College at Howrah, which were formerly included in the budget of the Public Works Department, and partly to larger expenditure under "Direction" and "Inspection."

48. *Medical.*—The "Medical Establishment (Proper)" has been made Provincial from the commencement of the year 1882-83. The total expenditure was estimated at Rs. 14,26,000. When the revised estimate was submitted to the Government of India, it was anticipated that the entire expenditure would not be more than Rs. 13,73,000. The expenditure under "Hospital and dispensaries" and "Grants for medical purposes" has, however, been smaller than was anticipated, The estimate, as now modified, stands at Rs. 13,55,000.

49. *Scientific and other Minor Departments.*—The actual expenditure in 1881-82 was Rs. 3,26,000, and the revised estimate for 1882-83 was placed at Rs. 3,29,000, against Rs. 3,06,000, the grant originally provided under this head. No provision was made in the original estimate for the completion of the census operations, the expenditure on which is reported to have amounted to Rs. 26,000. There has been larger expenditure under "Botanical Gardens" and "Exhibitions and Fairs," against savings in the cinchona allotment. The estimate has been raised to Rs. 3,40,000.

50. *Superannuation.*—As stated above, this is one of the budget heads made Provincial in the new Financial Contract. The charges were originally estimated at Rs. 10,28,000, and will probably have amounted to Rs. 11,50,000. The increase is for the most part due to the premature retirement of Customs officers under the reduction scheme.

51. *Stationery and Printing.*—The original grant under this head was Rs. 10,04,000. The latest return tends to shew that the expenditure may not have exceeded Rs. 9,65,000. This will stand as the last estimate for 1882-83.

52. *Miscellaneous.*—The original estimate under this head was Rs. 2,92,000, and miscellaneous refunds were taken at Rs. 3,38,000. The total expenditure will probably have amounted to Rs. 6,54,000, and this will be taken as the last estimate for 1882-83.

53. *State Railways* (33).—The working expenses of those railways only which are classed as Productive Public Works are included under this head. The Government of India has increased the revised estimate under this head, amounting to Rs. 19,33,000, by Rs. 33,000. The increase is for the Northern Bengal and Patna-Gya lines. The Lieutenant-Governor accepts the estimate of the Government of India.

54. *Irrigation and Navigation* (39).—The revised estimate of the irrigation canals, amounting to Rs. 10,72,000, has been passed by the Government of India. Later information, however, shews that this amount will be exceeded, and the estimate will be increased by Rs. 50,000.

55. *Interest.*—The original estimate of interest charges as advised by the Accountant-General, Public Works Department, was Rs. 39,55,000. The reduction of the rate of interest from 4½ per cent. to 4 per cent. reduced this estimate to Rs. 35,16,000. The Government of India, however, increased the estimate of these charges to Rs. 35,62,000. This estimate was allowed to stand. The revised estimate provided for Rs. 35,55,000, which the Government of India

has reduced to Rs. 35,45,000. This includes interest on the capital of Rs. 66,000 laid out on the Ranaghat-Bhugwangola line in 1881-82, and on Rs. 1,00,000, which was to have been expended in 1882-83. As, however, the Provincial Government is not required to pay interest on these amounts, the estimate of the Government of India has been reduced by Rs. 5,000. The estimate will stand at Rs. 35,40,000.

56. *State Railways* (42).—This head is intended to comprise all expenditure on capital account, on tramways, railway surveys, and railways not classed as Productive Public Works. The revised estimate amounted to Rs. 17,54,000, from which, however, the provision of Rs. 47,000 for administrative charges had been omitted. The Government of India has accordingly raised the estimate to Rs. 18,01,000, which will stand.

57. *State Railways* (43).—The revised estimate of working expenses of State Railways, which were not classed as Productive Public Works, amounted to Rs. 1,25,000. This has been accepted by the Government of India.

58. *Irrigation and Navigation.* (46).—The revised estimate, amounting to Rs. 24,00,000, under this head, has been accepted by the Government of India, and will stand.

59. *Civil Buildings, Roads, &c.*—The revised estimate was made up as follows :—

	Rs.
Public Works in charge of Public Works Department	60,25,000
Ditto ditto Civil Department	40,000
Refunds	9,000
Total ...	60,74,000

The expenditure by the Civil Department has probably not exceeded Rs. 36,000, and the grant of Rs. 62,212, made for acquiring lands for the site of the new civil station of Khoolna, has not yet been appropriated. The payments are likely to be made during the current year, and will be met from the grant fixed for that year. The estimate for the past year will stand at Rs. 60,08,000.

60. A sum of Rs. 13,50,000 was provided in the budget as a reserve for grants for local purposes during the year, and a sum of Rs. 1,36,000 for contribution to the Imperial Treasury on account of anticipated savings in the Customs Department. The savings in the Customs Department are now adjusted through "Land Revenue." The grant to Local Funds, including a contribution of Rs. 4,000 to the Burial Board, will not probably have amounted to more than Rs. 2,88,000. This amount will accordingly be taken as the revised estimate.

61. In the Resolution of the 18th April 1882, it was estimated that the year 1882-83 had opened with a credit balance of Rs. 72,49,000; that the total amount available for expenditure would be Rs. 4,74,05,000; that expenditure on all accounts would amount to Rs. 4,65,92,000; and that the year would close with a credit balance of Rs. 8,13,000. It has been shown above that the year 1882-83 actually opened with a credit balance of Rs. 77,20,000; that the receipts will probably have exceeded the estimate by Rs. 4,31,000; and that the expenditure will have fallen short of the total grant by Rs. 8,39,000. The closing balance of the year is therefore Rs. 25,54,000, which is better than the original estimate by Rs. 17,41,000.

Budget Estimate, 1883-84.

62. The budget estimate for 1883-84 is as follows :—

	Rs.
Revenue	4,22,41,000
Expenditure	4,39,06,000
Deficit ...	—16,65,000

The revenue for 1883-84, including the allotment of Rs. 3,00,000 from the Famine Relief Fund towards the expenditure on the Orissa Coast Canal, is Rs. 16,74,000 more than that of 1882-83, according to the revised estimate as finally adopted; while the expenditure for 1883-84 is estimated at Rs. 17,85,000 less than that for 1882-83, according to the same estimates.

Rs. 9,35,000. The gross estimate under Law and Justice will be at Rs. 18,10,000.

74. *Police.*—The actuals in 1881-82 amounted to Rs. 5,23,000, and the revised estimate stood at Rs. 4,86,000. The estimate for the current year is Rs. 6,25,000. An increase is anticipated under "Recoveries on account of village police," and a provision of Rs. 65,000 has been made on account of "Deductions from policemen for clothing." These recoveries have not hitherto been shewn in the general accounts, but have been deducted from the pay of the police, the net pay only being charged in the accounts.

75. *Marine.*—The estimate under this head amounts to Rs. 8,95,000, against Rs. 8,28,000, the original estimate for 1882-83. The estimate has been accepted by the Government of India, and will stand.

76. *Education.*—The total receipts of the Education Department for 1883-84, exclusive of the interest on Government securities belonging to that Department, are estimated at Rs. 6,18,000, against Rs. 5,22,000 for the past year. The estimate for the current year includes a sum of Rs. 65,000 on account of contributions from municipalities for educational purposes. Some increase is also anticipated under "Fees and fines of schools and colleges." The estimate, which has been accepted by the Government of India, will stand.

77. *Medical.*—The receipts are estimated at Rs. 1,37,000, against Rs. 1,36,000, the actuals of 1881-82, and will stand.

78. *Scientific and other Minor Departments.*—The public enquiry for cinchona febrifuge still continues to increase, but the demand from medical depôts has diminished. The total receipts in 1881-82 were Rs. 1,97,000, and the revised estimate for 1882-83 amounts to Rs. 1,65,000. The estimate for 1883-84 has been taken at Rs. 1,71,000.

79. *Interest.*—The estimate amounts to Rs. 41,000, the same as the revised estimate for the past year.

80. *Superannuation.*—The receipts are estimated at Rs. 79,000, against Rs. 74,000 for the current year. The increase is under the head of contributions for pensions and gratuities. The number of officers employed on duties outside the Government service has increased, but the rate of contribution has been reduced by the Government of India.

81. *Stationery and Printing.*—The receipts are estimated at Rs. 1,27,000, against Rs. 1,12,000, the original estimate for 1882-83. The increase is under "Sale of Stationery" and "Other Press Receipts." The revised estimate for 1882-83 amounts to Rs. 1,47,000.

82. *Miscellaneous.*—The receipts in 1881-82, exclusive of the sale-proceeds of durbar presents, were Rs. 7,01,000. The receipts formerly taken under "Other items" are now for the most part credited to the several departmental heads under orders of the Comptroller-General. The estimate for the current year is Rs. 6,82,000.

83. *XXV.—State Railways.*—The following table compares the estimates for 1883-84 with the revised estimate for 1882-83 :—

	Revised estimate 1882-83.	Estimate of Local Government, 1883-84.	Estimate of India, 1883-84.
	Rs.	Rs.	Rs.
Northern Bengal	22,00,000	24,00,000	23,00,000
Tirhoot	7,00,000	12,30,000	12,30,000
Patna and Gya	3,90,000	3,50,000	2,50,000
Calcutta and South-Eastern ...	1,68,000	1,25,000	1,25,000
Nalhati	70,000	72,000	70,000
Total ...	35,28,000	41,77,000	39,75,000

The traffic on the Northern Bengal Railway continues to expand, the improvement being chiefly due to a steady growth in jute and tobacco traffic. An increase of Rs. 2,00,000 was provided by the Public Works Department, but the Government of India would reduce this to Rs. 1,00,000. Having regard to the progressive increase in the receipts of this line during the past few years, the Lieutenant-Governor thinks that the higher figure is well within the mark. The estimate of the local Government will be retained.

The extensions to Jhinjarpore and Motihari of the Tirhoot Railway have recently been opened, and with this addition to the open mileage it is

expected that the increase of Rs. 5,30,000, allowed for in 1883-84, will be realized.

The Government of India has reduced the estimate of receipts from the Patna-Gya Railway by one lakh. The net receipts are estimated at Rs. 3,20,000, of which one-fifth is payable to the East Indian Railway Company under the terms of the working agreement, leaving a balance of Rs. 2,56,000 to be credited to Government for this. This amount will accordingly be taken as the estimate for the current year.

The estimate of the Calcutta and South-Eastern Railway for 1883-84 shews a decrease of Rs. 43,000 compared with the revised estimate for 1882-83. This is owing to the return of the rolling-stock previously hired to the Patna and Gya Railway. The receipts from this source now cease.

The Government of India has placed the estimate of the Nulhati Railway at Rs. 70,000, the same as the revised estimate for the past year. As some increase is anticipated, the original estimate of this Government, amounting to Rs. 72,000, will be retained.

84. *XXVIII.—Irrigation and Navigation.*—The Government of India has accepted the local estimate of Rs. 12,00,000 under this head. The receipts during the past year will probably have amounted to Rs. 13,00,000, and there is no reason to suppose that the receipts during the current year will be less than those for the past year. The estimate will be raised to Rs. 13,00,000.

85. The Government of India has accepted the local estimates under XXXI, State Railways; XXXIII, Irrigation and Navigation; and XXXV, Civil Buildings, Roads and Services. The estimates will stand at Rs. 2,45,000, Rs. 7,81,000, and Rs 7,84,000, respectively.

EXPENDITURE.

86. *Refunds.*—The difference of Rs. 4,000 under this head between the estimate of the Government of India and that of the Local Government represents the Provincial share of the rents payable to the superior landlords on account of the subordinate tenures in the escheated estates of Gya. This amount was added after the budget had been passed, and has probably not been included in the estimate of the Government of India. The local estimate of Rs. 1,13,000 will stand.

87. *Land Revenue.*—The estimate, as originally sanctioned by this Government, was Rs. 30,93,000. The total cost of surveys and settlements was estimated at Rs. 1,90,700, and the Provincial share at Rs. 61,800. The Government of India has raised this estimate by Rs. 10,000, and the Provincial share by Rs. 3,000. A reference has been made to the Government of India as to the inadequacy of the allotment made in the new contract to cover the charges which will be thrown on the Provincial Revenues according to the classification recently prescribed. Pending the result of this reference, the estimate of this Government will be retained. An addition of Rs. 60,000 will, however, be made under this head to cover the increase in the allotment for the charges on account of Government estates, which has been granted to meet the requirements of local officers. The total estimate will stand at Rs. 31,53,000.

88. *Salt.*—The estimate amounts to Rs. 21,000, against Rs. 18,000 for the past year. The increase is chiefly due to large provision being made for petty construction and repairs of the Chittagong golahs.

89. *Stamps and Excise.*—The local estimates of expenditure under *Stamps* and *Excise* have been accepted by the Government of India, and will stand at Rs. 2,15,000 and Rs. 1,39,000 respectively, against the revised estimate of Rs. 2,12,000 and Rs. 1,34,000 for the current year.

90. *Customs.*—The estimated expenditure for 1883-84 amounts to Rs. 4 96,000, shewing a decrease of Rs. 2,09,000 compared with the original estimate of Rs. 7,05,000 for the current year. The decrease is due to reductions in the Customs establishments owing to the abolition of the import duties.

91. *Assessed Taxes.*—A provision of Rs. 1,00,000 is made for the collection of license-tax during 1883-84. The same amount was fixed for 1881-82 and 1882-83. The expenditure on this account is equally divided between the Imperial and Provincial Governments. The Provincial share amounts to Rs. 50,000.

The following are the estimates of Provincial Revenue and expenditure for the current year :—

REVENUE.	Original estimate of Government of Bengal.	Estimate of Government of India.	Estimate as now modified.
	Rs.	Rs.	Rs.
Opening balance ...	26,66,500	24,84,000	25,96,000
I.—Land Revenue ...	1,37,37,900	1,38,83,000	1,35,91,000
III.—Salt	1,59,000	1,59,000	1,59,000
IV.—Stamps	62,50,000	62,00,000	62,50,000
V.—Excise	49,50,000	49,00,000	51,50,000
VI.—Provincial Rates ...	36,52,000	36,52,000	36,52,000
VII.—Customs	65,500	65,000	65,000
VIII.—Assessed Taxes... ...	7,75,000	7,75,000	7,75,000
IX.—Forest	4,40,000	4,00,000	4,00,000
X.—Registration	5,21,000	5,05,000	5,21,000
XV.—Law and Justice ...	18,10,000	18,10,000	18,10,000
XVI.—Police	6,25,000	6,25,000	6,25,000
XVII.—Marine	8,95,000	8,95,000	8,95,000
XVIII.—Education	6,18,000	6,18,000	6,18,000
XIX.—Medical	1,37,000	1,37,000	1,37,000
XX.—Scientific and other Minor Departments ..	1,71,000	1,71,000	1,71,000
XXI.—Interest	41,000	41,000	41,000
XXII.—Superannuation ..	79,000	79,000	79,000
XXIII.—Stationery and Printing	1,27,000	1,27,000	1,27,000
XXIV.—Miscellaneous	6,82,000	6,82,000	6,82,000
XXV.—State Railways (gross earnings) ...	41,77,000	39,75,000	40,83,000
XXVII.—Irrigation and Navigation (direct receipts)	12,00,000	12,00,000	13,00,000
XXXI.—State Railways .	2,45,000	2,45,000	2,45,000
XXXIII.—Irrigation and Navigation	7,81,500	7,81,000	7,81,000
XXXV.—Civil buildings, roads, and services. ...	7,84,000	7,84,000	7,84,000
	4,19,22,900	4,14,09,000	4,19,41,000
Relief Fund	.....	.....	3,00,000
	4,19,22,900	4,14,09,000	4,22,41,000
GRAND TOTAL ...	4,45,89,400	.....	4,48,37,000

EXPENDITURE.	Original estimate of Government of Bengal.	Estimate of Government of India.	Estimate as now revised.
	Rs.	Rs.	Rs.
3.—Refunds	1,13,000	1,09,000	1,13,000
5.—Land Revenue	30,93,000	30,96,000	31,53,000
7.—Salt	21,000	21,000	21,000
8.—Stamps	2,15,000	2,15,000	2,15,000
9.—Excise	1,39,000	1,39,000	1,39,000
10.—Provincial Rates	.....	.....	.....
11.—Customs	4,96,000	4,96,000	4,96,000
12.—Assessed Taxes...	50,000	50,000	50,000
13.—Forest	2,60,000	2,50,000	2,50,000
14.—Registration	3,12,000	3,12,000	3,12,000
18.—General Administration ...	14,89,000	14,90,000	14,89,000
19.—Law and Justice	96,45,500	96,49,000	96,45,000
20.—Police	47,78,000	47,78,000	47,78,000
21.—Marine	8,56,000	8,56,000	8,62,000
22.—Education	32,04,000	31,94,000	32,03,000
24.—Medical	14,03,000	14,03,000	14,03,000
26.—Scientific and other Minor Departments	3,66,000	3,66,000	3,66,000
29.—Superannuation	11,66,000	11,67,000	11,67,000
30.—Stationery and printing ...	9,50,500	9,60,000	9,51,000
31.—Miscellaneous	6,47,000	6,97,000	6,47,000
36.—State Railways (working expenses)	19,72,500	19,85,000	19,85,000
39.—Irrigation and Navigation working, &c.)	10,84,000	10,84,000	10,84,000
41.—Interest on debt—			
Railways	15,70,200	16,08,000	15,94,000
Irrigation	22,02,500	21,86,000	21,86,000
42.—State Railways (capital account)	9,88,200	9,74,000	9,74,000
43.—State Railways	1,91,900	1,92,000	1,92,000
44.—Subsidised Railways	...	70,000	70,000
46.—Irrigation and Navigation ...	16,00,000	16,00,000	16,00,000
48.—Civil Buildings	41,36,200	41,62,000	44,62,000
	4,29,47,900	4,31,03,000	4,34,06,000
Contributions	7,50,000		5,00,000
	4,36 97,900	.....	4,39,06,000
Closing balance	8,91,500	6,78,000	9,31,000
GRAND TOTAL ...	4,45,89,400	.....	4,48,37,000
Provincial surplus (+) or Deficit (—)	—17,75,000	—16,94,000	—19,65,000

REVENUE.

63. *Land Revenue.*—The total land revenue for the year 1883-84 has been estimated at Rs. 3,79,88,000 or Rs. 44,000 more than the actuals of 1881-82, and Rs. 3,87,000 less than the estimate for 1882-33 as finally adopted. The Provincial share of land revenue was originally estimated at Rs. 1,27,38,000. No provision was made in the estimate for inter-provincial adjustments other than those for Shahjehanpore rum, and no deduction was made for savings in the Customs establishment. The estimate, as now adopted, has been obtained as follows :—

	Rs.	Rs.
The Provincial share, calculated at the percentage (32·2384)	.....	1,23,16,000
10 per cent. on collections from Government estates ...	.....	3,88,000
Inter-provincial adjustments	.....	1,08,000
Additional charge for pensions of officers of the Customs Department	.....	25,000
		1,28,37,000
Deduct—		
Contribution to Imperial for extension of meteorological observations	17,000	
Savings in Customs establishment	2,29,000	
		2,46,000
Total ...		1,25,91 000

65. *Salt.*—The revenue in the last year was swelled by abnormal receipts in the Sulkea Golahs. The estimate for the current year provides for a total receipt of Rs. 1,59,000, against Rs. 1,47,000, the actuals of 1881-82, and a decrease of Rs. 5,000 compared with the last estimate for 1882-83.

66. *Stamps.*—The Government of India has reduced the estimate of total revenue under this head from Rs. 1,25,00,000 to Rs. 1,24,00,000 with reference to the receipts of the past year, which have probably amounted to Rs. 1,22,13,000. The receipts during the first two months of the current year

show an increase of Rs. 1,57,000 over the receipts of the corresponding period of the past year. Looking to the continued development of this branch of the revenue, and to the extended use of court-fee stamps, the Lieutenant-Governor would adhere to the original estimate of Rs. 1,25,00,000. The Provincial share will accordingly be taken at Rs. 62,50,000.

67. *Excise*.—The growth of the excise revenue in Bengal during the last four years has been as follows:—

	Rs.		Rs.
1879-80	72,07,000	1881-82	93,74,000
1880-81	85,53,000	Revised estimate, 1882-83 ...	97,89,000

The increase in 1880-81 was Rs. 13,46,000, in 1881-82 Rs. 8,21,000, and in 1882-83 Rs. 4,15,000. The increase during the first two months of the current year, compared with the receipts of the corresponding period of the past year, as shewn in the district returns, amounts to Rs. 1,29,000, and though there has been a considerable reduction in the number of outstills, there are indications of a sustained increase in consequence of favourable settlements. The estimate for the current year will be taken at a round sum of Rs. 1,03,00,000, and the Provincial share at Rs. 51,50,000.

68. *Provincial rates*.—The revenue under this head shows a moderate but steady tendency to increase. The new Cess Act IX (B.C.) of 1880 came into operation in October of that year. The receipts from Public Works cess in 1880-81 aggregated Rs. 34,63,000, and in 1881-82 Rs. 34,84,000. In view of the revaluations in progress, a sum of Rs. 35,25,000 was estimated for 1882-83. The receipts will probably have aggregated Rs. 35,50,000. As it is expected that the revaluations now in progress will be brought to a close before the end of 1883-84, a sum of Rs. 36,00,000 has been estimated for the current year. The other receipts included under this head have been taken at Rs. 52,000. The total estimate stands at Rs. 36,52,000.

69. *Customs*.—The Provincial receipts are estimated at Rs. 65,500, against the original estimate of Rs. 85,000 for the past year. The decrease is due to smaller receipts anticipated from warehouse rents.

70. *Assessed Taxes*.—The last estimate of license-tax receipts for 1882-83 amounts to Rs. 15,20,000, against Rs. 16,39,000, the actuals of 1881-82. The decrease is due for the most part to reduction of receipts from penalties, a large portion of which could not be expected to recur during the year. There is a tendency of the receipts to increase during the current year. The estimate stands at Rs. 15,50,000, which has been accepted by the Government of India. One-half of this is Provincial.

71. *Forest*.—The Government of India has reduced the local estimate under this head from Rs. 8,80,000 to Rs. 8,00,000. The reduction appears specially in the estimate of the Kurseong and Singbhoom divisions, and under the head of bamboos. The Provincial share amounts to Rs. 4,00,000.

72. *Registration*.—The original estimate under this head was Rs. 10,42,000. The Government of India has reduced it by Rs. 31,000, and has adopted the estimate originally sanctioned for the past year. The estimate of this Government provided for an increase of Rs. 31,000, because it was anticipated that the registration of a large number of Indigo contracts and of documents connected with the settlement operations in Durbhunga would be effected during the current year, and it was considered that the receipts from searching fees under the rules of the High Court were likely to increase. The last estimate of the past year amounts to Rs 10,40,000. The estimate of Rs. 10,42,000 will be retained for 1883-84. Half of this amount is Provincial.

73. *Law and Justice*.—The total receipts for 1883-84 under Law and Justice (Proper) have been estimated at Rs. 8,75,000, against Rs. 9,06,000, the first estimate for the past year. The decrease is owing to a certain extent to the more extended use of court-fee stamps, and to a consequent reduction in the amount paid as fees. An increase of revenue from this source has been provided in the Stamp budget The original estimate of the Inspector-General of Jails placed the sale proceeds of jail manufactures at Rs. 12,43,000. These included receipts for goods supplied to the jails and departments coming under Law and Justice, which could not, under existing orders, be credited in the accounts. The estimate under the head of Jails amounts to

92. *Forest.*—The Government of India has passed the estimate under this head for a round sum of Rs. 5,00,000, against Rs. 5,20,000 adopted by this Government. A reorganization of the subordinate forest establishment has since been sanctioned at an annual cost of Rs. 90,000, against Rs. 72,600 provided in the budget, and the excess expenditure will have to be met from savings. The estimate of the Government of India will stand.

93. *Registration.*—The Provincial expenditure under this head is estimated at Rs. 3,12,000, against Rs. 3,15,000 for the past year. The reduction is mainly due to changes made in Chittagong and Arrah, under which the sub-registrars of those places, who were formerly in receipt of Rs. 200 per mensem each, are now paid partly by fixed salaries and partly by commission.

94. *Administration*—The actual expenditure in 1881-82 amounted to Rs. 14,72,000. The estimate of the Local Government for 1883-84 was Rs. 14,89,000, and this has been raised by the Government of India to Rs. 14,90,000. The increase in 1883-84 is partly under "Secretariat Establishment" and partly under "Examiner of Local Accounts," the Government of India having sanctioned additional establishments for the extension of the system of local audit. The revised estimate for the past year is Rs. 15,07,000. There has been reduction in the Customs Department of the Board's Office. The estimate for 1883-84 will be Rs. 14,89,000.

95. *Law and Justice.*—The Government of India has adopted the estimate of the Accountant-General as originally submitted to this Government. This estimate made no provision for the pay of an additional Subordinate Judge for the new district of Khoolna, or for the personal allowance of Rs. 100 per mensem of the four Subordinate Judges now in the grade of Rs. 600, and getting Rs. 100 extra each. On the other hand, his estimate of charges for the service of judicial processes was reduced, and the hospital charges of "Central Jails" were increased with reference to the probable requirements of the year. The Lieutenant-Governor would retain the estimate of Rs. 96,45,000 as originally passed.

96. *Police.*—The estimate of police charges, including refunds, amounts to Rs. 47,78,000 against the original estimate of Rs. 45,81,000 for the past year. The large increase is mainly due to the amalgamation of the municipal with the regular police, and to additional provision for the Chittagong Frontier Police.

97. *Marine.*—The actual expenditure in 1881-82 was Rs. 10,55,000. The revised estimate amounts to Rs. 9,09,000, and the estimate for 1883-84, including refunds of Rs. 6,000, to Rs. 8,56,000. The large decrease in 1882-83 and 1883-84 is due to the transfer of the Port approaches and the False Point light-house to the Port Commissioners. The revised estimate for the past year also includes a large expenditure for ship-building, which it is expected will not recur in 1883-84. A grant of Rs. 6,000 has been made to the Balasore Port Fund, which will be adjusted under this head. The estimate will stand at Rs. 8,62,000.

98. *Education.*—The original grant for 1882-83 was Rs. 29,60,000. The revised estimate amounts to Rs. 30,11,000, and the Accountant-General's estimate for 1883-84 provides for a total expenditure of Rs. 31,94,000, which includes an additional provision of one lakh for primary education over the grant for the past year. A sum of Rs. 2,000 has been added to the Accountant-General's estimate for travelling expenses of Inspectors of Schools, Rs. 2,000 for a building grant to the St. James' Boys' School, and Rs. 5,000 to the grant for primary education in Government estates. The estimate, as passed by the Local Government, amounts to Rs. 32,03,000, and will stand.

99. *Medical.*—The actual expenditure in 1881-82 was Rs. 10,75,000. The revised estimate of the past year amounts to Rs. 13,55,000, and the estimate for 1883-84, including refunds of Rs. 8,000, to Rs. 14,02,000. The large increase in 1882-83 and 1883-84 is due to the transfer to Medical Establishment Proper, from Imperial to Provincial, the cost of which is estimated at Rs. 4,70,000. Against this increase there has been a decrease under hospitals and dispensaries, owing to the transfer to municipalities of the hospitals and dispensaries situated within municipal limits.

100. *Scientific and other Minor Departments.*—The estimate under this head amounts to Rs. 3,66,000 against the original estimate of Rs. 3,06,000 for

the past year. A provision of Rs. 11,000 has been made on account of the proposed extension of the cinchona plantation to the trans-Teesta portion of the Darjeeling district. A provision of Rs. 60,000 has been made for the International Exhibition to be held in Calcutta in the middle of 1883-84. The estimate of Rs. 3,66,000 for the current year will stand.

101. *Superannuation.*—The charges for 1883-84 were originally estimated by the Accountant-General at Rs. 12,16,000, against the original estimate of Rs. 10,28,000 for the past year. A sum of Rs. 50,000 was provided for marine pensions, which were formerly adjusted under the head of Imperial Marine. The provision has been struck out, as the marine pensions were not made Provincial in the new contract. The revised estimate for 1882-83 amounts to Rs. 11,80,000. The increase is mainly due to the premature retirement of Customs officers. The charges for bonuses and gratuities will not be so large as in 1882-83, and the total estimate has been placed at Rs. 11,67,000.

102. *Stationery and Printing.*—The difference of Rs. 9,000 between the estimate of the Government of India and that of this Government represents the amount by which the Local Government reduced the Accountant-General's estimate of the cost of printing for the Opium Department at private presses. The Board of Revenue reported that there was no necessity for this provision, and it was struck out. The local estimate of Rs. 9,51,000 will stand.

103. *Miscellaneous.*—The Government of India has entered Rs. 3,74,000 as the estimate under this head, made up as follows :—

	Rs.
Imperial	45,000
Provincial	3,09,000
Local	20,000
Total ...	3,74,000

The Provincial expenditure amounts to Rs. 3,09,000, and to this has been added Rs. 3,38,000 on account of miscellaneous refunds. The grant will stand at Rs. 6,47,000.

104. *State Railways* (36).—The details of the estimates under this head, compared with the revised estimate for 1882-83, are as follow :—

	Revised estimate, 1882-83.	Estimate, 1883-84.	
		Local Government.	Government of India.
	Rs.	Rs.	Rs.
Northern Bengal	10,60,000	11,49,000	11,00,000
Tirhoot	4,65,000	6,71,000	7,30,000
Patna and Gya	2,60,000	.....	.....
Calcutta and South-Eastern ...	1,18,000	91,500	92,500
Nulhati	62,500	61,000	62,500
Total ...	19,65,500	19,72,500	19,85,000

An increase of Rs. 89,000 was provided in the estimate of the Northern Bengal Railway to cope with the larger traffic expected, and also to provide for extensive renewals of sleepers found to be necessary. The Government of India has reduced the anticipated increase of expenditure to Rs. 40,000.

The large addition made in the estimate of the Tirhoot Railway is due to the additional lengths of line recently opened to traffic.

No provision has been made for the Patna-Gya Railway, as it will be worked by the East Indian Railway Company. A reduction of expenditure is anticipated in the Calcutta and South-Eastern Railway.

105. *Irrigation and Navigation* (39).—The Government of India has adopted the local estimate of Rs.10,84,000.

106. *Interest.*—As explained above, the Local Government is not liable for interest charges on the capital expended and to be expended on the Ranaghat-Bhugwangola line. The estimate of the Government of India, amounting to Rs. 37,89,000, will be reduced by Rs. 9,000.

107. *State Railways Capital Account* (42).—The difference of Rs. 15,000 under this head between the estimate of the Government of India and that of Bengal is due to the refund of Rs. 15,000, advanced from Provincial Funds in 1882-83, for the Tarakessur railway survey. The estimate of the Government of India will be adopted.

108. *Subsidized Railways* (44).—The provision of Rs. 70,000 made under this head is for the cost of the land which will be taken up in 1883-84 for the Baidyabutty-Tarakessur Railway.

109. *Civil Buildings, Roads, and Services.*—The grant under this head is raised to Rs. 44,62,000.

110. *Contribution.*—A sum of Rs. 7,50,000 was originally reserved for contributions to municipal and other local funds. It is doubtful if so large a provision will be required in the current year, and the estimate will be reduced to Rs. 5,00,000.

111. *Incorporated Local Funds.*—The following table shews in one view the actual receipts and expenditure of the Incorporated Local Funds during 1881-82, the revised estimates for 1882-83, and the estimates for 1883-84 :—

	Actuals, 1881-82.	Revised estimate, 1882-83.	Estimate of Local Government, 1883-84.	Estimate of Government of India, 1883-84.
RECEIPTS.	Rs.	Rs.	Rs.	Rs.
Opening balance ...	19,47,000	15,76,000	16,01,000	13,04,000
District Road Fund	37,70,000	39,32,000	36,73,000	36,55,000
Ditto Road Account	9,000	7,000	6,000	6,000
Ditto Post Fund	3,16,000	3,55,000	3,17,000	3,17,000
Estates Improvement Fund	1,33,000	.....	.....	.....
Inland Labour Transport Fund	88,000	64,000	74,000	74,000
Contribution from Provincial	3,00,000	2,84,000	3,47,000	3,10,000
Total ...	46,16,000	46,42,000	44,17,000	43,62,000
GRAND TOTAL ...	65,63,000	62,18,000	60,18,000	56,66,000
EXPENDITURE.				
District Road Fund	43,18,000	41,95,000	48,43,000	48,43,000
Ditto Road Account	55,000	57,000	52,000	52,000
Ditto Post Fund	3,02,000	3,17,000	3,24,000	3,24,000
Estates Improvement Fund	1,13,000	.....	.....	.....
Inland Labour Transport Fund ...	60,000	48,000	61,000	61,000
Contribution to Provincial	1,39,000	.....	.....	.....
Total ...	49,87,000	46,17,000	52,80,000	52,80,000
Closing balance ...	15,76,000	16,01,000	7,38,000	3,86,000
GRAND TOTAL ...	65,63,000	62,18,000	60,18,000	56,66,000

The revised estimates for 1882-83, as shown above, have been framed with reference to the latest figures of the year received from the Accountant-General. This estimate shews that the receipts in the past year, including the grants-in-aid from Provincial Funds, may have amounted to Rs. 46,42,000, and the expenditure to Rs. 46,17,000. There was thus a surplus of Rs. 25,000, instead of a deficit of Rs. 1,65,000 as estimated in the Resolution of 18th April 1882. For 1883-84 the Government of India has accepted the estimates of receipts and expenditure as originally submitted by the Accountant-General. The Lieutenant-Governor, with reference to the actuals of 1881-82, raised the estimate of miscellaneous receipts of the District Road Fund by Rs. 20,000, and reduced those from the 1 per cent road cess by Rs. 2,000. The estimate, as passed by this Government, will accordingly stand.

By order of the Lieutenant-Governor of Bengal,

COLMAN MACAULAY,

Secretary to the Government of Bengal.

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EXCLUDED LOCAL FUNDS ESTIMATES, 1883-84.

No. 2504C., dated Calcutta, the 22nd March 1883.

Memo. by—A. C. TUPP, ESQ., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

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GOVERNMENT OF BENGAL

From 1st April 1883

POLICE FUNDS.

EXCLUDED

RECEIPTS.	Budget estimate, 1883-84.		Sanctioned estimate, 1883-84.		Sanctioned estimate, 1882-83.		Actuals, 1881-82.		Regular estimate, 1882-83.	Actuals for 8 months, 1882-83.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Railway Police Clothing Fund.										
Opening balance		1,461		1,161		1,661		1,757		
Miscellaneous cash realizations		(a)5,500		5,500		5,630		5,577	5,300	3,628
GRAND TOTAL ...	.....	6,961		6,661		7,291		7,334		

Net decrease in 1883-84—Rs. 130.

(a) Supply of great coats further reduced to two great coats to every three men in every three years.

MARINE FUNDS.

Hospital Port Dues Fund.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance		9,542		18,542		—4,458		—6,282		
Hospital port dues		68,000		80,000		68,000		59,505	70,000	39,731
GRAND TOTAL ...	.....	77,542		[illegible]		63,542		53,223		

Net decrease in 1883-84—*Nil.*

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CIVIL BUDGET ESTIMATE.

to 31st March 1884.

LOCAL FUNDS.

EXPENDITURE.	Budget estimate, 1883-84.		Sanctioned estimate, 1883-84.		Sanctioned estimate, 1882-83.		Actuals, 1881-82.		Regular estimate, 1882-83.	Actuals for 8 months, 1882-83.
POLICE FUNDS.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Railway Police Clothing Fund.										
Purchase of clothing ...		(a)5,400		5,000		5,500		5,673		3,580
Total ...	.....	5,400		5,000		5,500		5,673	5,500	3,580
Closing balance ..	.....	1,561		1,661		1,791		1,661		
GRAND TOTAL ...	.....	6,961		6,661		7,291		7,334		

Net decrease in 1883-84—Rs. 100.
(a) Supply of great coats further reduced to two great coats to every three men in every three years.

MARINE FUNDS.

Hospital Port Dues Fund.	Rs.	Rs.	Rs	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Charges for sick seamen sent to hospital	(a)35,000				40,000		34,652			18,222
Ditto for Lunatic Asylum							332			213
Salary of Health Officer ...	15,600				15,600		15,600			10,400
Establishment	(b)1,992				1,948		4,946			3,340
Steam-launch and dinghee ...	1,468				1,468					
Doolie-bearers	1,584				1,584					
Office contingencies	(c)320				200		222			233
Purchase and repair of doolies	25		57,000		25					
Postage stamps	6				6		5			.....
Cost of medical stores ...	300				300		384			.....
Dockyard services and supplies	1,612				1,612		.....			673
Office rent	540				540		540			360
Miscellaneous and unforeseen charges.	36				36		583			.....
Petty construction and repairs	250				250		417			.....
Percentage for establishment in offices of Account and Control.	(d)267				121		.....			298
Total ...	.....	59,000		57,000		63,690		57,681	56,000	33,739
Closing balance	.....	18,542		41,512		148		—4,458		
GRAND TOTAL ...	.....	77,542		98,512		—63,542		53,223		

Net decrease in 1883-84—Rs. 4,600.
(a) Reduced with reference to the charge of the past and present years.
(b) Annual increment of the Inspector.
(c) The increase is represented to be required for stationery, extra dinghee hire, and English and foreign publications.
(d) Short estimated for 1882-83

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GOVERNMENT OF BENGAL—

From 1st April 1883

MARINE FUNDS—*contd.*

EXCLUDED

RECEIPTS.	Budget estimate, 1883-84.		Sanctioned estimate, 1883-84.		Sanctioned estimate, 1882-83.		Actuals, 1881-82.		Regular estimate, 1882-83.	Actuals for 8 months, 1882-83.
Balasore Port Fund.	Rs.	Rs.	Rs	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance		—1,280		—1,280		—4,280		—6,543		
Port dues on vessels	(a)3,205		3,205		2,500		3,205			
Pilotage fees	200		200		200		205			1,719
Contribution from Government	.....		6,000		7,000		9,000			
Miscellaneous	(b)195		195		420		206			
Total ...	.....	3,600		9,000		10,120		12,611	10,500	1,719
GRAND TOTAL ...	.....	2,320		8,320		5,840		6,068		

Net decrease in 1883-84—Rs 6,520.
(a) Increased with reference to actual receipts of 1881-82.
(b) Decreased ditto to ditto ditto.

Cuttack and Pooree Ports.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.
Opening balance		—3,719		-3,719		—4,219		—13,590		
Port dues on vessels ...	(a)11,500		11,500		11,000		11,450			Cuttack 7,080
Fines and forfeitures ...	50		50		100		3			
Contribution from Government	.....		.....		.....		7,000			Pooree .....
Miscellaneous	150		150		470		989			
Total ...	.....	11,700		11,700		11,570		19,442	11,500	7,080
GRAND TOTAL ...	.....	7,981		7,981		7,351		5,852		

Net increase in 1883-84—Rs. 130.
(a) Increased with reference to the actual collections of the past year.

CIVIL BUDGET ESTIMATE.

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to 31st March 1884.

LOCAL FUNDS.

EXPENDITURE.	Budget estimate, 1883-84.		Sanctioned estimate, 1883-84.		Sanctioned estimate, 1882-83.		Actuals, 1881-82.		Regular estimate, 1882-83.	Actuals for 8 months, 1882-83.
Balasore Port Fund.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for establishment in offices of Account and Control.	48		48		47					
Refunds					.....					
Port Officer	3,600		3,600		3,600					
Clerks and servants ...	312		312		312		5,708			
Pilotage establishment ...	1,884		1,884		1,884					
Office and ground rent ...	360		360		360		.....			
Travelling allowances ...	100		150		150		.....			
Service postage stamps ...	25		25		25		202			3,947
Contingencies and miscellaneous.	(a) 574		574		350					
Cost of stores	600		600		500		612			
Dockyard service and supplies	.....		.....		.....		2,753			
Petty construction and repairs	250		250		250		1,073			
Total ...	.....	7,753		7,803		7,478		10,348	7,500	3,947
Closing balance ...	.....	—5,433		517		—1,638		—4,280		
GRAND TOTAL ...	.....	2,320		8,320		5,840		6,068		

Net increase in 1883-84—Rs. 275.
As estimated by Collector of Customs.

Cuttack and Pooree Ports.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for establishment in offices of Account and Control.		56		56		55		.....		
Refunds		40		40		... ..		35		
VESSELS AND BOATS.										
Establishment	3,216		3,216		3,216		3,110			
Dockyard services and supplies	.....		.....		.....		109			
Stores	.....		.....		.....		1,864			
Contingencies	396		396		396		42			
		3,612		3,612		3,612		5,125		
LIGHT-HOUSE.										
Establishment and contingencies.	352		352							Cuttack 6,036
		352		352		352		876		Pooree 1,234
PORT ESTABLISHMENT.										
Port Master	3,000		3,000		3,000		3,000			
Clerks and servants	780		780		780		575			
Contingencies and miscellaneous.	660		660		650		423			
Service postage stamps ...	40		40		40		10			
Travelling allowance ...	100		100		100		27			
Petty construction and repairs	560		560		560		.....			
Public works	.....		...		.....		.....			
		5,140		5,140		5,130		4,035		
Total ...	.....	9,200		9,200		9,149		10,071	11,000	7,270
Closing balance ...	.....	—1,219		—1,219		—1,798		4,219		
GRAND TOTAL ...	.....	7,981		7,981		7,351		5,852		

Net increase in 1883-84—Rs. 51.

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GOVERNMENT OF BENGAL—

From 1st April 1883

MARINE FUNDS—*contd.*

EXCLUDED

RECEIPTS.	Budget estimate, 1883-84.		Sanctioned estimate, 1883-84.		Sanctioned estimate, 1882-83.		Actuals, 1881-82.		Regular estimate, 1882-83.	Actuals for 8 months, 1882-83.
Chittagong Port Fund.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	.....	23,285		31,285		5,285		−13,590		
Port dues on vessels	34,000				25,000		33,739			18,705
Pilotage receipts	17,500				12,500		17,080			9,199
Interest on Government securities.	800				800		806			806
Fines and forfeitures	400		70,000		200		394			3,465
Miscellaneous receipts ...	5,100				1,000		8,133			
Sale proceeds of Government securities.	.....				.....		.....			.....
Value of stores returned ...	.....				.....		675			.....
Total ...	.....	57,800		70,000		39,500		60,827	57,000	32,175
GRAND TOTAL ...	... ..	81,085		1,01,285		44,785		47,237		

Net increase in 1883-84—Rs. 18,300.
Based on the actual receipts of the past year.

CIVIL BUDGET ESTIMATE.

to 31st March 1884.

LOCAL FUNDS.

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EXPENDITURE.	Budget estimate, 1883-84.		Sanctioned estimate, 1883-84.		Sanctioned estimate, 1882-83.		Actuals, 1881-82.		Regular estimate, 1882-83.	Actuals for 8 months, 1882-83.
Chittagong Port Fund.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for establishment in offices of Account and Control.		212				145		.....		
Refunds		140				132		43		59
POLICE.										
European constables	996					996		996		664
		996								
VESSELS AND BOATS.										
Establishment	(a) 3,408				3,264		3,175			2,416
Stores	50				50		.....			
Dockyard service and supplies	.....				.....		3,970			2,868
Purchase of vessels	.....				.....		.....			8,500
Repairs	(b) 350				350		411			372
Contingencies	(b) 650				150					
		4,458				3,814		7,556		14,156
LIGHT-HOUSES.										
Establishment	(c) 2,940				2,868		2,305			1,470
Stores	4,000				4,000		3,282			.....
Contingencies	230				230					1,429
		7,170				7,098		5,587		2,899
PILOTAGE.										
Establishment	(d) 6,580				5,152		5,167			3,432
Temporary establishment ..	.....		48,000		.....		14			.....
Percentage on earnings ...	(e) 1,600				1,200		1,953			1,420
Contingencies	.....				.....					
		8,180				6,352		7,134		4,852
PORT ESTABLISHMENT.										
Port Master	(f) 4,425				4,145		3,863			2,744
Clerks	(g) 1,380				1,020		1,164			776
Servants	432				432					
Service postage stamps ...	20				20		.....			.....
Contingencies	204				204		804			360
Travelling allowance	150				150		129			15
		6,611				5,971		5,960		3,895
Pensions		789				789		247		360
Miscellaneous		76				.....				87
Petty construction and repairs	200				200		.....	5,730		1,577
Public works	(h) 13,268				1,736					
Charges for laying moorings...	.....					1,936	3,506			
Cost of stores from England...	.....						4,973			
Freight on ditto ...	.....						220			
		13,468						8,699		1,664
Total ...	.....	42,100		48,000		27,233		41,952	39,000	28,549
Closing balance ...	.....	38,985		53,285		17,552		5,285		
GRAND TOTAL ...	.....	81,085		1,01,285		44,785		47,237		

Net increase in 1883-84—Rs. 14,867.

(a) According to scale sanctioned in letter from Government of Bengal, No. 16, dated 4th January 1883, with addition of Rs. 1,572 for the heave-up boat, which is not yet permanently sanctioned.
(b) Increase on account of coal and other stores for the steam-launch.
(c) Increase to pay of lascars, sanctioned in letter from Government of Bengal, No. 1627, dated 6th November 1882.
(d) Sanctioned in letter from Government of Bengal, No. 16, dated 4th January 1883.
(e) Larger pilotage fees anticipated.
(f) Annual increment.
(g) Increase sanctioned in letter from Government of Bengal, No. 1627, dated 6th November 1882.
(h) Includes a provision of Rs. 8,000 in part cost of constructing a residence for the Port Officer. The total estimate is Rs 20,230.

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GOVERNMENT OF BENGAL—

From 1st April 1883

EDUCATION FUNDS. EXCLUDED

RECEIPTS.	Budget estimate, 1883-84.		Sanctioned estimate, 1883-84.		Sanctioned estimate, 1882-83.		Actuals, 1881-82.		Regular estimate, 1882-83.	Actuals 8 months 1882-83.
Hindu College Fund.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance		21,270		21,270		20,170		14,183		
Interest on Government securities		4,404		4,404		4,426		7,877	4,400	4,404
GRAND TOTAL ...		25,674		25,674		24,596		22,060		

Net decrease in 1883-84—Rs. 22.

Durga Churn Laha's Scholarships.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance		1,737		1,737		1,737		1,722		
Interest		3,012		3,012		3,012		3,004	3,000	1,508
GRAND TOTAL ...		4,749		4,749		4,749		4,726		

Mozufferpore School Fund. (Now Jageriah Estate Fund.)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance		215		215		15		465		
Interest	.....		.....		.....		.....			.....
Rent of Jageriah Estate ...	1,452		1,452		1,452		3,938			827
Total ...		1,452		1,452		1,452		3,938	1,400	827
GRAND TOTAL ...		1,667		1,667		1,467		4,403		

Vizianagram Scholarship.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance		4,789		4,789		4,189		3,469		
Contribution		1,800		1,800		1,800		1,800		
GRAND TOTAL ...		6,589		6,589		5,989		5,269	1,800	.....

CIVIL BUDGET ESTIMATE.

to 31st March 1884.

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LOCAL FUNDS.

EXPENDITURE.	Budget estimate, 1883-84.		Sanctioned estimate, 1883-84.		Sanctioned estimate, 1882-83.		Actuals, 1881-82.		Regular estimate, 1882-83.	Actuals, 8 months, 1882-83.
Hindu College Fund.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Scholarships	3,240		3,240		3,240		1,890			2,888
Percentage for establishment in offices of Account and Control	26		26		32		.....			.....
Total ...		3,266		3,266		3,272		1,890	3,300	2,888
Closing balance ...		22,408		22,408		21,324		20,170		
GRAND TOTAL ...		25,674		25,674		24,596		22,060		

Net decrease in 1883-84 – Rs. 6.

Durga Churn Laha's Scholarships.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Scholarships	3,012	3,012	3,012		3,012		2,989			
Percentage for establishment in offices of Account and Control	25		25		25		.....			
Total ...		3,037		3,037		3,037		2,989	3,000	1,995
Closing balance ...		1,712		1,712		1,712		1,737		
GRAND TOTAL ...		4,749		4,749		4,749		4,726		

Mozufferpore School Fund. (Now Jageriah Estate Fund).	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for establishment in offices of Account and Control	.....		.....				.....			.....
Salaries of Masters	480		480				834			710
Educational contingencies ...	12		12		2,615		335			12
Miscellaneous establishment...	180		180				805			.....
Contingencies of establishment	.....		.....				102			.....
Miscellaneous	600		600				2,312			.....
Total ...		1,272		1,272		2,615		4,388	1,200	722
Closing balance ...		395		395		1,148		15		
GRAND TOTAL ...		1,667		1,667		1,467		4,403		

Net decrease in 1883-84—Rs. 1,343.

Sanctioned by the Director of Public Instruction in his No. 5308, dated 16th August 1882, to the Vice-President, District School Committee, Mozufferpore.

Vizianagram Scholarship.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for establishment in offices of Account and Control	18		18		18		.....			
Scholarship	1,800		1,800		1,800		1,080			816
Total ...		1,818		1,818		1,818		1,080	1,200	816
Closing balance ...		4,771		4,771		4,171		4,189		
GRAND TOTAL ...		6,589		6,589		5,989		5,269		

EDUCATION FUNDS—*continued.*

RECEIPTS.	Budget estimate, 1883-84.		Sanctioned estimate, 1883-84.		Sanctioned estimate, 1882-83.		Actuals, 1881-82.		Regular estimate, 1882-83.	Actuals, 8 months, 1882-83.
Prosunno Nath Roy Fund.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance		—3,382		—2,382		—2,582		—2,126		
Interest	4,296		4,296		4,296		4,286			2,260
Fees and fines	700		700		700		507			279
Subscriptions	(a)2,300		2,300		500		} 427			1,075
Miscellaneous	.....		.....		.....					
Total ..		7,296		7,296		5,496		5,220	6,000	3,61
GRAND TOTAL ...		3,914		4,914		2,914		3,094	6,000	3,61

Net increase in 1883-84—Rs. 1,800.

(a) Sanctioned in Bengal Government order No. 565, dated 28th February 1882.

Mirza Mahomed Hossain's Endowment.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance		16		76		1,016		532		
Interest	248		248		248		479			247
Rents	562		562		548		823			343
Schooling fees and fines ...	104		104		118		100			34
Contributions	276		276		276		274			136
Miscellaneous	.....		.....		.....		1			24
				1,190						
Total ...		1,190				1,190		1,677	1,200	784
GRAND TOTAL ...		1,206		1,266		2,206		2,209	1,200	784

CIVIL BUDGET ESTIMATE.

to 31*st March* 1884.

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LOCAL FUNDS.

EXPENDITURE.	Budget estimate, 1883-84.		Sanctioned estimate, 1883-84.		Sanctioned estimate, 1882-83.		Actuals, 1881-82.		Regular estimate, 1882-83.	Actuals, 8 months, 1882-83.
Prosunno Nath Roy Fund.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for establishment in offices of Account and Control.	47		47		28		.....			.....
Teachers, clerks, and servants	2,040		2,040		2,040		2,080			1,874
Contingencies	190		190		190		316			33
Assistant Surgeon	(*a*)2,400		2,400		.....					
Native Doctors	720		720		720		1,521			1,876
Servants	456		456		456					
Compounder and dressers ...	240		240		240					
Hospital furniture	40		40		40		469			.....
Contingencies	172		172		172					122
Cost of medicines	600		600		600		1,005			60
Diet of patients	380		380		380		273			172
Petty construction and repairs	200		200		200		12			.....
Total ...		7,485		7,485		5,066		5,676	6,800	4,137
Closing balance ...		—3,571		—2,571		—2,152		—2,582	.....	.....
GRAND TOTAL ...		3,914		4,914		2,914		3,094	6,800	4,137

Net increase in 1883-84—Rs. 2,149.
(*a*) See letter from Government of Bengal, No. 565, dated 28th February 1882.

Mirza Mahomed Hossain's Endowment.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for establishment in offices of Account and Control.	20		20		12		.....			.....
Salaries of masters	888		88		888		877			508
Contingencies	84		84		84		291			145
Petty construction and repairs	(*a*)1,030		1,030		218		25			1,080
Total ...		2,022		2,022		1,202		1,193	2,200	1,733
Closing balance ...		—816		—816		1,004		1,016		
GRAND TOTAL ...		1,206		1,206		2,206		2,209	2,200	1,733

Net increase in 1883-84—Rs. 820.
(*a*) For repairs of the Serai.

GOVERNMENT OF BENGAL—

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From 1st April 1883

EDUCATION FUNDS—*continued.*

EXCLUDED

RECEIPTS.	Budget estimate, 1883-84.		Sanctioned estimate, 1883-84.		Sanctioned estimate, 1882-83.		Actuals, 1881-82.		Regular estimate, 1882-83.	Actuals, 8 months, 1882-83.
Behary Lal Mookerji's Endowment.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	4,349		3,349		6,249		5,100			
Interest	6,180		6,180		6,180		6,490			3,083
GRAND TOTAL ...		10,529		9,529		12,429		11,590	6,100	3,083
Bruce Legacy Fund.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance		2,166		2,166		2,87,666				
Interest	12,684		12,684		.....					
Capital receipts	.....		.....		.....		2,87,666			(a)57,532
Total ...		12,684		12,684		.....		2,87,666	59,700	57,532
GRAND TOTAL ...		14,850		14,850		2,87,666		2,87,666		

Net increase in 1883-84,—Rs. 12,684.

(a) The legacy has been invested in the 4 per cent. Government Loan, and the estimate for 1883-84 represents the interest that will be due on the original investment, and the first half-year's interest which will be invested on realization.

CIVIL BUDGET ESTIMATE.

to 31*st March* 1884.

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LOCAL FUNDS.

EXPENDITURE.	Budget estimate, 1883-84.		Sanctioned estimate, 1883-84.		Sanctioned estimate, 1882-83.		Actuals, 1881-82.		Regular estimate, 1882-83.	Actuals, 8 months, 1882-83.
Behary Lal Mookerji's Endowment.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for Treasury establishments.	40		40		40					
Salaries of masters and teachers.	3,144		3,144		3,144					
Servants	60		60		60					
Contingencies	60		60		60					
Assistant Surgeon	1,200		1,200		1,200		5,341			7,004
Compounders and dressers ...	240		240		240					
Servants	240		240		240					
Diet of patients	480		480		480					
Cost of medicines	480		480		480					
Miscellaneous	96		96		96					
Public works	.....		.....		.....		.....			
Total ...		6,040		6,040		6,040		5,341	8,000	7,004
Closing balance ...		4,489		3,489		6,389		6,249	.....	.....
GRAND TOTAL ...		10,529		9,529		12,429		11,590	8,000	7,004

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bruce Legacy Fund.										
Purchase of securities ...		.....		.....		.....		.....	3,45,200	.....
Closing balance ...		14,850		14,850		2,87,666		2,87,666		
GRAND TOTAL ...		14,850		14,850		2,87,666		2,87,666		

Nothing known as to the manner in which the legacy is to be expended.

GOVERNMENT OF BENGAL—

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From 1st April 1883

EXCLUDED

RECEIPTS.	Budget estimate, 1883-84.		Sanctioned estimate, 1883-84.		Sanctioned estimate, 1882-83.		Actuals, 1881-82.		Regular estimate, 1882-83.	Actuals, 8 months, 1882-83.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Pilgrims' Lodging-house.										
Opening balance		15,511		15,511		24,511		19,341		
Fees for lodging-house ...	25,800		25,800		24,250		25,052			20,472
Fees for issue of medical officer's certificate.	750		750		1,025		675			331
Fines	1,012		1,012		450		1,295			295
Miscellaneous	333		333		400		293			7
Total ...		27,895		27,895		26,125		27,315	29,000	21,105
GRAND TOTAL ...		43,406		43,406		50,636		46,656		

Net increase in 1883-84—Rs. 1,770.

According to the estimates sanctioned by Government of Bengal in Resolution, dated 17th February 1883.

A separate estimate has since been received for Uluberia in letter from Government of Bengal, No. 555, dated 7th March 1883, the Act having been extended to that place in Notification, Government of Bengal, dated 25th May 1882.

Balasore Pilgrim Hospital.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance		2,124		2,124		1,715		1,395		
Contribution	909		909		909		909			485
Subscription	200		200		200		.....			.....
Total ...		1,109		1,109		1,109		909	1,000	485
GRAND TOTAL ...		3,233		3,233		2,824		2,304		

IVIL BUDGET ESTIMATE.

31st *March* 1884.

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OCAL FUNDS.

EXPENDITURE.	Budget estimate, 1883-84.		Sanctioned estimate, 1883-84.		Sanctioned estimate, 1882-83.		Actuals, 1881-82.		Regular estimate, 1882-83.	Actuals, 8 months, 1882-83.
	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
P *Pilgrims' Lodging-house.*										
funds	200		200		200		97			28
centage for Treasury establishment.	193		193		221		.....			80
ospitals and dispensaries ...	3,280		3,280		3,320		2,407			1,507
llowance to Health Officers	1,800		1,800		2,400		2,350			1,600
erks	1,260		1,260		1,230		1,374			893
rvants	120		120		120					
ntingencies	257		257		454		105			(a) 2
inting at Private Presses ...	360		360		360		100			19
iscellaneous reserve for contingencies.	3,900		3,900		3,750		922			267
blic works	4,898		4,898		7,000		.....			.....
foreseen charges	3,473		3,473		3,600		.....			.....
ty construction and repairs	5		5		.....		.....			.....
tribution to Municipalities	7,532		7,532		7,066		12,005			22,566
ty construction and repairs	.....		.....		910		15			83
nservancy and lighting establishments and contingencies.	10,057		10,057		11,715		2,770			4,137
iscellaneous public improvement.	30		30		.....		.....			.....
Total ...		37,365		37,365		42,346		22,145	38,000	31,182
Closing balance ...		6,041		6,041		8,290		24,511		
GRAND TOTAL ...		43,406		43,406		50,636		46,656		.....

Net decrease in 1883-84—Rs. 4,981.
(a) See remarks under receipts.

Balasore Pilgrim Hospital.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ercentage for Treasury establishment.	8				11		.....			.....
Clerks and servants	108				108		208			102
Compounders and dressers ...	96				96					
Diet of patients	200		700		200		155			47
Bazar medicines	150				150		183			7
Miscellaneous	100				102		43			16
Petty construction and repairs	98				60		.....			.....
Total ...		760		700		727		589	591	172
Closing balance ...		2,473		2,533		2,097		1,715		
GRAND TOTAL ...		3,233		3,233		2,824		2,304		

Net increase in 1883-84—Rs. 33.

GOVERNMENT OF BENGAL—

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From 1*st April* 1883

EDUCATION FUNDS—*continued*.

EXCLUDED

RECEIPTS.	Budget estimate, 1883-84.		Sanctioned estimate, 1883-84.		Sanctioned estimate, 1882-83.		Actuals, 1881-82.		Regular estimate, 1882-83.	Actuals, 8 months, 1882-83.
Shah Bunwary Lal's Endowment.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance						15,929		15,634		
Interest		.....				.....		3,825		
GRAND TOTAL ...						15,929		19,459		
Prince Golam Mahomed's Trust.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance		6,550		6,550		4,650		4,643		
Interest	20,012		20,012		19,972	}	19,898		}	(a)9,845
Miscellaneous	15		15		15					
Total ...		20,027		20,027		19,987		19,898	19,900	9,845
GRAND TOTAL ...		26,577		26,577		24,637		24,541		

Net increase in 1883-84—Rs. 40.
(*a*) Investment increased by Rs. 1,000.

Bengal Charitable Relief.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance		19,276		19,276		18,276		17,296		
Interest	1,000	1,000		1,000		1,000		1,000	1,000	1,000
GRAND TOTAL ...		20,276		20,276		19,276		18,296		

CIVIL BUDGET ESTIMATE.

to 31*st March* 1884.

LOCAL FUNDS.

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EXPENDITURE.	Budget estimate, 1883-84.		Sanctioned estimate, 1883-84.		Sanctioned estimate, 1882-83.		Actuals, 1881-82.		Regular estimate, 1882-83.	Actuals, 8 months, 1882-83.
Shah Bunwary Lal's Endowment.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment							1,410			.....
Subscription to Chupra dispensary.							1,200			.....
Contingencies and miscellaneous.							882			15,929
Petty construction and repairs							38			.....
Total ...		.....				.....		3,530	15,929	15,929
Closing balance ...						15,929		15,929		
GRAND TOTAL ...		.....				15,929		19,459		
Prince Golam Mahomed's Trust.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for Treasury establishment.	35		35		35		.....			.....
Assistant Surgeons	1,200		1,200		1,200		1,173			873
Compounders and dressers ...	204		204		204	}	894		}	548
Clerks and servants	708		708		708					
Diet of patients	600		600		600		778			129
Cost of medicines	1,000		1,000		1,000		632			303
Hospital charges	200		200		200	}				.....
Contingencies and miscellaneous.	112		112		256		13,153		}	7,797
Charitable donations	14,922		14,922		14,778					
Petty construction and repairs	1,000		1,000		1,000		3,261			900
Total ...		19,981		19,981		19,981		19,891	18,000	10,550
Closing balance ...		6,596		6,596		4,656		4,650		
GRAND TOTAL ...		26,577		26,577		24,637		24,541		
Bengal Charitable Relief.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for Treasury establishment.	.....		.....		.....		.....			
Miscellaneous	.....		.....		.....		20			
Total ...		.....		.....		.....		20		
Closing balance ...		20,276		20,276		19,276		18,276		
GRAND TOTAL ...		20,276		20,276		19,276		18,296		

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MEDICAL AND CHARITABLE FUNDS—*continued.*

EXCLUDED

RECEIPTS.	Budget estimate, 1883-84.		Sanctioned estimate, 1883-84.		Sanctioned estimate, 1882-83.		Actuals, 1881-82.		Regular estimate, 1882-83.	Actuals, 8 months, 1882-83.
Chinsura Poor Fund.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance		1,699		1,699		1,679		1,629		
Interest	1,560		1,560		1,560		1,560			780
Miscellaneous	.....		.....		.....		171			188
Total ...	.....	1,560		1,560		1,560		1,731	1,800	968
GRAND TOTAL ...		3,259		3,259		3,239		3,360		

Choonee Lal Seal's Dispensary.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance		1,380		1,380		1,380		1,531		
Interest		2,000		2,000		2,000		1,995	2,000	1,998
GRAND TOTAL ...		3,380		3,380		3,380		3,526		

CIVIL BUDGET ESTIMATE.

to 31st March 1884.

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LOCAL FUNDS.

EXPENDITURE.	Budget estimate, 1883-84.		Sanctioned estimate, 1883-84.		Sanctioned estimate, 1882-83.		Actuals, 1881-82.		Regular estimate, 1882-83.	Actuals, 8 months, 1882-83.
Chinsura Poor Fund.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Pensions	1,550		1,550		1,550		1,681			1,189
Contingencies	10		10		10		.....			
Total ...		1,560		1,560		1,560		1,681	1,780	1,189
Closing balance ...		1,699		[illegible]		1,679		1,679		
GRAND TOTAL ...		3,259		3,259		3,239		3,360		

Choonee Lal Seal's Dispensary.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for Treasury establishment	21		[illegible]		22		.....			.....
Compounders and dressers ...	120		[illegible]		120		120			80
Servants	(a) 264		[illegible]		344		264			176
Bazar medicines	120		[illegible]		332		1,598			265
Cost of medicines	(b) 1,013		1,013		1,430					
Petty construction and repairs	.....		.....		.....		18			.....
Contingencies	(c) 516		[illegible]		40		146			413
Total ...		2,084		2,084		2,288		2,146	2,000	934
Closing balance ...		1,296		1,296		1,092		1,380		
GRAND TOTAL ...		3,380		3,380		3,380		3,526		

Net decrease in 1883-84—Rs. 204.

(a) Pay of punkha-pullers transferred to contingencies.
(b) As estimated by the Principal of the Medical College.
(c) Increase for municipal taxes, bandage cloth, and punkah-coolies.

MEDICAL AND CHARITABLE FUNDS—*continued.*

EXCLUDED

RECEIPTS.	Budget estimate, 1883-84.		Sanctioned estimate, 1883-84.		Sanctioned estimate, 1882-83.		Actuals, 1881-82.		Regular estimate, 1882-83.	Actuals, 8 months, 1882-83.
Unno Chutter Fund.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance		—768		—768		—1,068		—1,382		140
Interest on Government securities	302		302		302		314			
Rents	.....		.....		.....		.....			
Government contribution ...	.....		.....		.....		.....			
Fees and fines	.....		.....		.....		.....			
Sundry receipts	.....		.....		.....		.....			
Unno Chutter allowance ...	6,599		6,599		6,599		.....			
Total ...		6,901		6,901		6,901		314	300	140
GRAND TOTAL ...		6,133		6,133		5,833		—1,068		

Mitford Hospital Fund.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance		3,587				4,887		.....		
Contributions	8,685				8,685					5,163
Interest	7,273				7,157		16,057			6,682
Rents	123				150					(a)40
Miscellaneous	930				.....					810
Total ...		17,011				15,992		16,057		12,695
GRAND TOTAL ...		20,598				20,879		16,057	16,000	

Net increase in 1883-84—Rs. 1,019.

(a) The Magistrate reports, under date 15th January 1883, that the proposed transfer of the hospital to the municipality has not yet taken place.

CIVIL BUDGET ESTIMATE.

to 31st March 1884.

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LOCAL FUND.

EXPENDITURE.	Budget estimate, 1883-84.		Sanctioned estimate, 1883-84.		Sanctioned estimate, 1882-83.		Actuals, 1881-82.		Regular estimate, 1882-83.	Actuals, 8 months, 1882-83.
Unno Chutter Fund.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for Treasury establishment	41		41		41					
Superintendent	360		360		360					
Compounders and dressers ...	96		96		96					
Clerks	60		60		60					
Servants	606		606		606					
Diet of patients	1,200		1,200		1,200					
Cost of medicines	400		400		400					
Hospital furniture	240		240		240					
Other contingencies	60		60		60					
Petty construction and repairs	300		300		300					
Miscellaneous	3,000		2,500		3,000					
Total ...		6,363		5,863		6,363		.....		
Closing balance ...		—230		270		—530		1,068		
GRAND TOTAL ...		6,133		6,133		5,833		—1,068		

Mitford Hospital Fund.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for Treasury establishment.	163				85		.....			.....
Superintendent and Assistant Apothecary.	5,160						.....			1,145
Native doctors and other establishments.	3,800									4,771
Diet of patients	4,100				15,000		5,677			.....
Cost of medicines	900									1,740
Contingencies	2,500						5,493			4,783
Total ...		16,623				15,085		11,170	17,300	12,439
Closing balance		3,975				5,794		4,887		
GRAND TOTAL ...		20,598				20,879		16,057		

Net increase in 1883-84—Rs. 1,538.

GOVERNMENT OF BENGAL—

From 1st April 1883

PUBLIC WORKS FUNDS.

EXCLUDED

RECEIPTS.	Budget estimate, 1883-84.		Sanctioned estimate, 1883-84.		Sanctioned estimate, 1882-83.		Actuals, 1881-82.		Regular estimate, 1882-83.	Actuals, 8 months, 1882-83.
Darjeeling Improvement.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.
Opening balance		1,975		6,975		7,975		9,671		
Location rents	1,835		1,835		5,200		10,895			4,790
Rents from farming leases ...	5,933		5,933		4,054					
Do. from Government hâts and bazars.	1,900		1,900		1,900		2,465			824
Profits from hâts and bazars...	250		250		250					.....
Lease of ferries	848		848		800		367			210
Dâk-bungalow fees and fines...	400		400		300		472			505
Miscellaneous	100		100		100		1,543			78
Contributions	.....		.....		.....		3,000			.....
Total ...		11,166		11,166		9,904		18,742	11,000	6,407
GRAND TOTAL ...		13,141		18,141		17,879		28,413		

Net increase in 1883-84—Rs. 1,262.

Town Improvement Fund.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance								639		
Chowkidaree tax							.....			
Rent of town lands							.....			
Fees and fines							.....			
Miscellaneous							.....			
Balance							639			
Total ...								639		(a)
GRAND TOTAL ...								.....		

(a) Deficit balance written off—see Resolution of Government of Bengal, dated 22nd May 1882.

CIVIL BUDGET ESTIMATE.

to 31st March 1884.

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LOCAL FUNDS.

EXPENDITURE.	Budget estimate, 1883-84.		Sanctioned estimate, 1883-84.		Sanctioned estimate, 1882-83.		Actuals, 1881-82.		Regular estimate, 1882-83.	Actuals, 8 months, 1882-83.
Darjeeling Improvement.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for Treasury establishments.	67		67		67		.....			112
Proportion of pay of head gardener of the Botanical Garden.	1,200		1,200		1,200		3,699			
Clerks	240		240		240					
Ferry tolls establishment and contingencies.	(a) 684		684		1,626		1,988			866
Staging bungalow establishment and contingencies.	(b) 1,748		1,748		2,795		6,200			2,306
Hât establishment and contingencies.	(c) 530		530		902					2,353
Contingencies	160		160		160		.....			
Cost of rearing treesand plants	500		1,000		500		.....			
Contribution to Kalimpong dispensary.	.....		.....		(d) 100		.....			709
Cost towards repayment of Darjeeling water supplies.	1,000		1,000		1,000		.....			
Grant to Kurseong Municipality.	(e) . ..		.....		500		.....			
Public works	(f) 4,204		4,204		8,105		8,551			3,144
Petty construction and repairs	1,000		1,000		750					
Total ...		11,333		11,8[illegible]		17,945		20,438	17,000	9,520
Closing balance ...		1,808		6,3[illegible]		—66		7,975		
GRAND TOTAL ..		13,141		18,141		17,879		28,413		

Net increase in 1883-84—Rs 6,612.

(a) The Terai ferries have been farmed out and there was a special provision of Rs. 800 for new boats in 1882-83.
(b) Smaller provision for furniture and road overseer's establishments transferred to Public Works.
(c) Smaller requirements for contingencies and nothing estimated for chowdries for Darjeeling bazar.
(d) This was a special provision for 1882-83.
(e) There will be no funds available for this contribution.
(f) Smaller expenditure for bungalows. The road overseer's establishment is transferred to this head.

Town Improvement Fund.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Clerks and servants	.....									
Head-constables and constables.	... .									
Contingencies	.....									
Conservancy and Lighting establishment and contingencies.	.....									
Aid to Goalundo school ...	......									
Aid to dispensary	.....									
Vaccinators for six months ...	.....									
Percentage of establishment in offices of Account and Control.	.....									
Petty construction and repairs	.....									
Public works	.....									
Total ...		.....				.....		.....	.....	.....
Closing balance ...		.....				.....		.. ..		
GRAND TOTAL ...		.....				.....		... ..		

GOVERNMENT OF BENGAL—

From 1st April 1883

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PUBLIC WORKS FUNDS—*continued.*

EXCLUDED

RECEIPTS.	Budget estimate, 1883-84.		Sanctioned estimate, 1883-84.		Sanctioned estimate, 1882-83.		Actuals, 1881-82.		Regular estimate, 1882-83.	Actuals, 8 months, 1882-83.
Juggernath Road Fund.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance		2,596		2,596		3,096		2,218		
Rent of lands	(a) 1,881		1,881		1,194		995			971
Rent of rest-houses	.....		.....		.....		225			
Micellaneous receipts	17		17		20		12			-
Total ..		1,898		1,898		1,214		1,232	1,500	971
GRAND TOTAL ...		4,494		4,494		4,310		3,450		

Net increase in 1883-84—Rs. 684.
(a) Increase on account of roadside lands in Balasore let out for fisheries and cultivation.

Wahabee Fund.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance		583		4,083		-38,417		—23,318		
Collections from Wahabee estates.	6,254		6,254		6,254		5,352			2,984
Interest on Government securities.	.....		.....		1,432		1,045			(a) 2,803
Sale proceeds of promissory notes.	.....		.....		36,000		11,240			36,333
Total ...		6,254		6,254		43,686		17,637	41,000	42,120
GRAND TOTAL ...		6,837		10,337		5,269		5,681		

Net decrease in 1883-84—Rs. 37,432.
(a) The promissory notes have been sold to cover the deficit balance.

CIVIL BUDGET ESTIMATE.

to 31*st March* 1884.

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LOCAL FUNDS.

EXPENDITURE.	Budget estimate, 1883-84.		Sanctioned estimate, 1883-84.		Sanctioned estimate, 1882-83.		Actuals, 1881-82.		Regular estimate, 1882-83.	Actuals, 8 months, 1882-83.
Juggernath Road Fund.	Rs.	Rs.	R	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Overseers and clerks	90		90		90		} 347			} 276
Sweepers	408		408		360					
Contingencies	150		150		145		7			1
Construction of sheds ...	(*a*) 500		500		1,500		.....			1,500
Conservancy and lighting charges.	.....		.....		.....		.....			24
Total ...		1,148		1,148		2,095		354	2,000	1,801
Closing balance ...		3,346		3,346		2,215		3,096		
GRAND TOTAL ...		4,494		4,494		4,310		3,450		

Net decrease in 1883-84—Rs. 947.
(*a*) Smaller provision for Pooree.

Wahabee Fund.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for Treasury establishments.	25		25		21		.....			
Government revenue of the Wahabee estates.	2,196		2,196		2,196		.....			
Petty construction and repairs.	.....		.....		.....		3,110			961
Public Works establishment.	.....		.....		.....		29,626			196
Road and Public Works cess.	(*a*) 638		638		.....		.....			.....
Total ...		2,859		2,859		2,217		32,736	2,000	1,157
Closing balance ...		3,978		7,478		3,052		—38,417		
GRAND TOTAL ...		6,837		10,337		5,269		—5,681		

Net increase in 1883-84—Rs. 642.
(*a*) Inadvertently omitted by the Local officer for the current year.

GOVERNMENT OF BENGAL—

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From 1st April 1883

PUBLIC WORKS FUNDS—*continued.*

EXCLUDED

RECEIPTS.	Budget estimate, 1883-84.		Sanctioned estimate, 1883-84.		Sanctioned estimate, 1882-83.		Actuals, 1881-82.		Regular estimate, 1882-83.	Actuals, 8 months, 1882-83.
Zoological Gardens.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance		—4,314		4,907		—1,314		—915		
Interest on Government securities.	790		790		800		742			395
Rents	2,200		2,200		2,250		1,454			1,660
Government contribution ...	20,000		20,000		20,000		20,000			13,333
Subscriptions and donations ...	1,000		1,000		3,000		5,975			1,540
Entrance receipts	10,000		10,000		11,000		12,534			6,301
Sale of securities	.....				.....		63			.....
Miscellaneous	3,010		3,010		3,950		3,530			1,102
Total ...		37,000		37,000		41,000		44,298	40,000	24,331
GRAND TOTAL ...		32,686		41,907		39,686		43,383		

Net decrease in 1883-84— Rs. 4,000.

Prince of Wales' Reception Fund.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance		9,624		9,624		2,624		25,349		
Interest on Government securities.	(a) 7,436		7,436		7,136		5,495			2,961
Miscellaneous	500		500				50,505			15,514
Total ...		7,936		7,936		7,636		56,000	27,000	18,475
GRAND TOTAL ...		17,560		17,560		10,260		81,349		

Net increase in 1883-84—Rs. 300.

(a) The investments now amount to Rs. 1,85,000. A portion of the securities was sold, but Rs. 13,000 has been transferred from the Northbrook Fund.

Burial Board Fund under Act V (B.C.) of 1881.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance		1,100		1,100						
Fees for masonry graves ...	(a)4,700		4,200							2,007
Contributions from Government	2,300		3,020							
Total ...		7,000		13,220		.....		.....	8,100	2,007
GRAND TOTAL ...		8,100		14,320		.....		.....		

Net increase in 1883-84 - Rs. 7,000.

(a) No estimate received from the Burial Board Committee.

CIVIL BUDGET ESTIMATE.

to 31st March 1884.

LOCAL FUNDS.

EXPENDITURE.	Budget estimate, 1883-84.		Sanctioned estimate, 1883-84.		Sanctioned estimate, 1882-83.		Actuals, 1881-82.		Regular estimate, 1882-83.	Actuals, 8 months, 1882-83.
Zoological Gardens.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
European and Native establishment.	9,200		9,200		9,000		7,729			5,604
Feed of animals	9,000		9,000		11,000		11,023			5,863
Purchase of animals	3,000		3,000		4,000		3,640			1,428
Contingencies and miscellaneous.	4,000		4,000		4,000		5,396			2,615
Petty construction and repairs	5,000		5,000		5,700		4,925			3,016
Public works	6,500		6,500		7,300		11,525			12,038
Tools and plant	300		300		.....		459			165
Total ...		37,000		37,000		41,000		44,697	43,000	30,729
Closing balance ...		—4,314		4,907		—1,314		—1,314		
GRAND TOTAL ...		32,686		41,907		39,686		43,383		

Net decrease in 1883-84—Rs. 4,000.

Prince of Wales' Reception Fund.	Rs.	Rs.	Rs	Rs	Rs.	Rs	Rs	Rs.	Rs.	Rs.
Percentage for Treasury establishments.	30		30		42		.....			
Establishment on account of the Behar Industrial School.	(a) 4,210		4,210		6,000					12,079
Purchase of Government securities.	.....		.....		.....		78,725			
Contingencies	360		360		181					
Total ...		4,600		4,600		6,223		78,725	20,000	12,079
Closing balance ..		12,960		12,960		4,037		2 624		
GRAND TOTAL ...		17,560		17,560		10,260		81,349		

Net decrease in 1883-84—Rs. 1,420.
(a) Smaller estimate by the Commissioner.

Burial Board Fund under Act V (B.C.) of 1881.	Rs.	Rs.	R	Rs	Rs.	Rs	Rs.	Rs.	Rs.	Rs.
Establishment and contingencies.		5,500		13,220						2,919
Total ..		5,500		13,220		... ..		.....	7,000	2,919
Closing balance ...		2,600		1,100						
GRAND TOTAL ...		8,100		14,320		.....		.....		

Net increase in 1883-84—Rs. 5,500.
See remarks under receipts.

GOVERNMENT OF BENGAL—

From 1st April 1883

MOHSIN ENDOWMENT FUND.

EXCLUDED

RECEIPTS.	Budget estimate, 1883-84.		Sanctioned estimate, 1883-84.		Sanctioned estimate, 1882-83.		Actuals, 1881-82.		Regular estimate, 1882-83.	Actuals, 8 months, 1882-83.
Mohsin Endowment Fund.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance		9,375		9,375		26,375		49,164		
Receipts from Syedpore estate	60,000		60,000		60,000		56,021			40,000
Interest on fixed investment...	47,470		47,478		47,470		49,071			46,229
Ditto on variable investment										
Madrissa fees	(a)3,458		3,458		2,180		1,450			628
Miscellaneous receipts ...	310		310		310		134			158
Rent of lands	.....		.....		.....		116			.....
Contributions	360		360		360		270			.....
Total ...		1,11,598		1,11,598		1,10,320		1,07,662	1,08,000	87,015
GRAND TOTAL ...		1,20,973		1,20,973		1,36,695		1,56,826		

Net increase in 1883-84—Rs. 1,278.

(a) Estimated by the Director of Public Instruction.

CIVIL BUDGET ESTIMATE.

to 31st March 1884.

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LOCAL FUNDS.

EXPENDITURE.	Budget estimate, 1883-84.		Sanctioned estimate, 1883-84.		Sanctioned estimate, 1882-83.		Actuals, 1881-82.		Regular estimate, 1882-83.	Actuals, 8 months, 1882-83.
Mohsin Endowment Fund.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for Treasury establishments.	693		693		640		.....			.....
Moulvis in schools	(*a*)4,650		4,650		4,410		4,533			3,040
Madrissas	(*b*)33,580		33,580		32,007		32,168			22,284
Scholarships	19,734		19,734		19,997		33,855			13,424
Charitable dispensary ...	8,594		8,594		8,594		8,473			5,386
Pensions	(*c*)188		188		316		316			130
Establishment of local agents	771		771		747		636			438
Law charges	450		450		450		.....			.....
Allowance to medical officers for attending Madrissas.	(*d*)600		600		240		.....			.....
Religious endowment (three-ninths share).	20,103		20,103		20,103		20,000			13,333
Emambara establishment ...	9,453		9,453		9,453		9,453			6,303
Matwali's share (one-ninth) ...	6,701		6,701		6,701		9,445			4,445
Purchase of securities ...	.....		.....		.....		.....			.....
Miscellaneous	70		70		304		.....			.....
Petty construction and repairs	.....		.....		.....		.....			.....
Grant to Sylhet Madrissa ...	800		800		800		.....			.....
Public works	(*e*)30,794		30,794		20,832		11,572			13,642
Total ...		1,37,181		1,37,181		1,26,494		1,30,451	1,25,000	82,425
Closing balance ...		—16,208		—16,208		10,201		26,375		
GRAND TOTAL ...		1,20,973		1,20,973		1,36,695		1,56,826		

Net increase in 1883-84—Rs. 10,667.

(*a*) A Moulvie on Rs. 20, sanctioned by Director for the Maldah Zillah School.
(*b*) Grade increments and additional masters payable from receipts.
(*c*) Decrease on account of the death of a pensioner.
(*d*) A higher rate of allowance is being drawn for the Dacca Madrissa, and a first provision for Rajshahye.
(*e*) According to estimate of Public Works Department.

GOVERNMENT OF BENGAL—

From 1st April 1883

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CANTONMENT FUND.

EXCLUDED

RECEIPTS	BUDGET ESTIMATE, 1883-84.		SANCTIONED ESTIMATE, 1883-84.		SANCTIONED ESTIMATE, 1882-83.		Actuals, 1881-82.		Regular estimate, 1882-83.	Actuals, 8 months, 1882-83.
	Quarter-master-General's passed estimate.	Cuttack Cantonment.	Quarter-master-General's estimate.	Cuttack Cantonment.	Quarter-master-General's passed estimate.	Cuttack Cantonment.				
Cantonment Fund.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	10,960		10,960		8,960			8,805		.....
Cess on lands	.....	.....	.....	.....	.....	.....				
Chowkidaree tax	9,943	2,200	9,943	2,200	8,568	1,700				
Fishery licenses	1,849	20	1,849	20	1,477	.....				
Carriage do.	730	.....	730	.....	228	.....				
Slaughter-house and market licenses.	2,363	.....	2,363	.....	1,732	.....				
Other licenses	123	.....	123	.....	105	.....				
Rent of lands under cultivation.	4,093	.....	4,093	.....	4,238	.....				
Rent of lands leased out for grazing.	4,314	500	4,314	500	5,159	500				
Dâk bungalow fees and fines.	600	.....	600	.....	600	.....				
Pound fees and fines ...	1,434	350	1,434	350	1,439	400		35,233		(a)28,216
Fines for breach of rules ...	1,594	50	1,594	50	2,042	50				
Latrine and urinal fees ...	2,228	.....	2,228	.....	3,013	.....				
Ferry collections	502	.....	502	.....	804	.....				
Grant from Imperial Revenues—										
For conservancy	684	540	684	540	1,960	540				
For tree-planting	.....	.....	.....	.....	.....	.....				
For lock-hospitals	.....	.....	.....	.....	4,478	.....				
Grant-in-aid	1,464	.....	1,464	.....	.....	.....				
Subscriptions from non-military residents for conservancy.	.....	.....	.....	.....	.....	.....				
Miscellaneous	842	50	842	50	769	30				
Total ...	32,763	3,710	32,763	3,710	36,612	3,220		35,233	40,000	28,216
	36,473		36,473		39,832					
GRAND TOTAL ..	47,433		47,433		48,792			44,038		

Net increase in 1883-84—Rs. 3,359.

(a) Estimates passed by the Quarter-master-General of the Army and for Cuttack as received from Government of Bengal. The Cantonment Fund at Julpigoree has been abolished.

CIVIL BUDGET ESTIMATE.

to 31st March 1884.

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LOCAL FUNDS.

EXPENDITURE.	BUDGET ESTIMATE, 1883-84.		SANCTIONED ESTIMATE, 1883-84.		SANCTIONED ESTIMATE, 1882-83.		Actuals, 1881-82.		Regular estimate, 1882-83.	Actuals, 8 months, 1882-83.
	Quarter-master-General's passed estimate.	Cuttack Canton-ment.	Quarter-Master-General's estimate.	Cuttack Canton-ment.	Quarter-master-General's passed esti-mate.	Cuttack Canton-ment.				
Cantonment Fund.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Refund	.....	400	.....	400	.....	.....				
Police—										
Chowkidar	60	.....	60	.....	.....	.....				
Clerk in District Superintendent's office	.....	.....	.....	.....	91	.....				
Head-constables and constables	.....	.....	.....	.....	6,492	756				
Cost of clothing	.....	.....	.....	.....	95	44				
Contingencies	.....	.....	.....	.....	528	35				
Conservancy police establishment.	840	.....	840	.....	.....	.....				
Medical—										
Vaccinators	78	60	78	60	78	60				
Hospitals and Dispensaries—										
Native doctors and other establishments.	1,980	.....	1,980	.....	1,812	.....				
Aid to local dispensaries ...	240	.....	240	.....	240	.....				
Diet of patients	.....	.....	.....	.....	.....	.....				
Contingencies	140	50	140	50	364	50				
Lock-hospitals—										
Allowance for medical charge of lock-hospitals.	2,400	.....	2,400	.....	2,400	.....		35,078		(a)24,481
Contingencies	2,702	.....	2,702	.....	2,866	.....				
General management—										
Office establishments ...	1,836	732	1,836	732	1,704	480				
Contingencies	406	100	406	100	282	80				
Service postage stamps ...	2	5	2	5	44	10				
Office and ground rent ...	.....	.....	.....	.....	84	.....				
Miscellaneous Establishments—										
General station conservancy	4,611	264	4,611	324	4,401	.....				
Sudder Bazar ditto ...	3,855	.....	3,855	.....	3,423	.....				
Station and latrine conservancy.	3,876	723	3,876	723	5,742	984				
Staging bungalow establishment and contingencies.	402	.....	402	.....	402	.....				
Conservancy contingencies	1,275	358	1,275	358	1,785	24				
Tree tending and garden establishments.	744	114	744	114	684	114				
Tree tending contingencies.	340	20	340	20	524	20				
Miscellaneous establishments.	2,832	100	2,832	100	60	104				
Miscellaneous and unforeseen charges.	1,455	1,355	1,455	1,355	1,768	100				
Petty construction and repairs.	4,670	610	4,670	610	2,750	275				
Percentage for treasury, &c., establishments.	356	49	356	49	387	31				
Total ...	35,100	4,940	35,100	5,000	39,006	3,167		35,078	38,000	24,481
	40,040		40,100		42,173					
Closing balance ...	7,393		7,333		6,619			8,960		
GRAND TOTAL ...	47,433		47,433		48,792			44,038		

Net decrease in 1883-84—Rs. 2,133.

(a) Estimates passed by the Quartermaster-General of the Army and for Cuttack as received from Government of Bengal. The Cantonment Fund at Julpigoree has been abolished.

Obsolete Funds.	Receipts.				Charges.			
	Estimate, 1883-84.	Estimate, 1882-83.	Actuals, 1881 82.	Regular estimate, 1882-83.	Estimate, 1883-84.	Estimate, 1882 83.	Actuals, 1881-82.	Regular estimate, 1882-83.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance ...	802	198	1,110	.....	.....	.....	.....	.....
Edinburgh Scholarship	.....	.....	17	.....	.....	.....	.....	.....
Rance Katyanee's Scholarship	.....	.....	.....	.....	.....	.....	34	.....
Promotho Nath Roy	.....	.....	314	.....	.....	.....	262	.....
Boat Registry	.....	.....	.....	.....	.....	.....	1,145	.....
Town Improvement	.....	.....	421	.....	.....	.....	223	.....
Total ...	.....	.....	752	700	.....	.....	1,664	1,700
Grand Total ...	802	198	1,862	.....	.....	.....	.....	.....
Closing balance ...	.....	.....	.....	.....	802	198	198	.....
Grand Total ...	.....	.....	.....	.....	802	198	1,862	.....

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Abstract Budget Estimates of Receipts and Disbursements of Excluded Local Funds for 1883-84.

	Receipts.				Disbursements.			
	Budget estimate, 1883-84.	Sanctioned estimate, 1882-83.	Actuals, 1881-82.	Regular estimate, 1882-83.	Budget estimate, 1883-84.	Sanctioned estimate, 1882-83.	Actuals, 1881-82.	Regular estimate, 1882-83.
	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	1,40,906	3,93,905	1,16,629	.....	.....	.....	.....	.....
Police Funds.								
Railway Police Clothing Fund	5,500	5,630	5,577	5,300	5,400	5,500	5,673	5,500
Marine Funds.								
Hospital Port Dues Fund	68,000	68,000	59,505	70,000	59,000	63,690	57,681	56,000
Balasore Port Fund	3,600	10,120	12,611	10,500	7,753	7,478	10,348	7,500
Pooree and Cuttack Ports	11,700	11,570	10,442	11,500	9,200	9,149	10,071	11,000
Chittagong Port Fund	57,800	39,500	60,827	57,000	42,100	27,233	41,952	39,000
	1,41,100	1,29,190	1,52,385	1,49,000	1,18,053	1,07,550	1,20,052	1,13,500
Education Funds.								
Hindoo College	4,404	4,426	7,877	4,400	3,266	3,272	1,890	3,300
Doorga Churn Laha's Scholarship	3,012	3,012	3,004	3,000	3,037	3,037	2,989	3,000
Mozufferpore School (now Jogiada Estate)...	1,452	1,452	3,938	1,400	1,272	2,615	4,388	1,200
Vizianagram Scholarship	1,800	1,800	1,800	1,800	1,818	1,818	1,080	1,200
Behary Lall Mookerjee's Endowment ...	6,180	6,180	6,490	6,100	6,040	6,040	5,341	8,000
Prosunno Nauth Roy Fund	7,296	5,496	5,220	6,000	7,485	5,066	5,676	6,800
Mirza Mahomed Hossein's Endowment ...	1,190	1,190	1,677	1,200	2,022	1,202	1,193	2,200
Bruce Legacy Fund	12,684	.....	2,87,666	59,700	.....	.....	.....	3,45,200
	38,018	23,556	3,17,672	83,600	24,940	23,050	22,557	3,70,900
Medical and Charitable Funds.								
Pilgrims Lodging House Fund	27,895	26,125	27,315	29,000	37,365	42,346	22,145	38,000
Prince Golam Mahomed's Trust	20,027	19,987	19,898	19,900	19,981	19,981	19,891	18,000
Shah Bunwary Lall's Endowment	.....	.....	3,825	.....	.....	.....	3,530	15,929
Bengal Charitable Relief	1,000	1,000	1,000	1,000	.....	.....	20	.....
Chinsurah Port Fund	1,560	1,560	1,731	1,800	1,560	1,560	1,681	1,780
Balasore Pilgrim Hospital	1,109	1,109	909	1,000	760	727	589	591
Choneo Lall Seal's Dispensary	2,000	2,000	1,995	2,000	2,084	2,288	2,146	2,000
Unno Chutter Fund	6,901	6,901	314	300	6,363	6,363	.....	.....
Mitford Hospital	17,011	15,992	16,057	16,000	16,623	15,085	11,170	17,300
	77,503	74,674	73,044	71,000	84,736	88,350	61,172	93,600
Public Works Funds.								
Darjeeling Improvement	11,166	9,904	18,742	11,000	11,333	17,945	20,438	17,000
Wahabee Fund	6,254	43,686	17,637	41,000	2,859	2,217	32,736	2,000
Juggernath Road Fund	1,898	1,214	1,232	1,500	1,148	2,095	354	2,000
Town Improvement	.....	.....	639	.....	.....	.....	.....	.....
	19,318	54,804	38,250	53,500	15,340	22,257	53,528	21,000
Miscellaneous Funds.								
Zoological Gardens	37,000	41,000	44,298	40,000	37,000	41,000	44,697	43,000
Prince of Wales' Reception Fund	7,936	7,636	56,000	27,000	4,600	6,223	78,725	20,000
Burial Road Fund	7,000	.....	.....	8,100	5,500	.....	.....	7,000
	51,936	48,636	1,00,298	75,100	47,100	47,223	1,23,422	70,000
Moshin Endowment Fund	1,11,598	1,10,320	1,07,662	1,08,000	1,37,181	1,26,494	1,30,451	1,25,000
Cantonment Fund	36,473	39,832	35,233	40,000	40,040	42,173	35,078	38,000
Obsolete Funds	.....	.....	752	700	.....	.....	1,664	1,700
Total ...	4,81,446	4,86,642	8,30,873	5,86,200	4,72,790	4,62,597	5,53,597	8,39,200
Closing Balance	.....	.....	.....	.....	1,49,561	4,17,950	3,93,905	.....
Grand Total ...	6,22,351	8,80,547	9,47,502	.....	6,22,351	8,80,547	9,47,502	.....

C. E. G. & W. J.—Reg. No. 1503C—162—29-5-83.

FINANCIAL DEPARTMENT.

FINANCE.

DARJEELING, THE 9TH MAY 1883.

RESOLUTION.

READ—

Memorandum from the Accountant-General, No. 2504—C, dated the 22nd March 1883, submitting the estimates of Receipts and Expenditure of Excluded Local Funds for 1883-84.

In a Resolution of this Government, dated the 15th February 1883, the estimated receipts and disbursements of the local funds, which are incorporated in the general Imperial accounts, have been reviewed. The estimate now submitted by the Accountant-General comprises the transactions of those local funds which are excluded from the general accounts. These funds are grouped together under nine heads, viz.—

(1). Police Funds.	(5). Public Works Funds.
(2). Marine Funds.	(6). Miscellaneous Funds.
(3). Educational Funds.	(7). Mohsin Endowment Fund.
(4). Medical and Charitable Funds.	(8). Cantonment Funds.

(9). Obsolete Funds.

2. *Police Funds.*—The only fund included under this head is the "Railway Police Clothing Fund." The receipts of this fund during the first eleven months of the past year amounted to Rs. 4,467 against Rs. 4,392 during the corresponding period of the preceding year, and the cost of clothing supplied, to Rs. 6,019 against Rs. 5,673 in 1881-82. The receipts will probably have amounted to Rs. 5,600 by the end of 1882-83, and the expenditure to Rs. 6,100. As the supply of great-coats has been reduced from one in every three years to each man, to two to every three men in every three years, the Accountant-General estimates the receipts for 1883-84 at Rs. 5,500, and the expenditure at Rs. 5,400. The estimate of receipts will stand. The expenditure will be taken at Rs. 5,000 only.

3. The *Marine Funds* consist of "Hospital Port Dues Fund," "Balasore Port Fund," "Cuttack and Pooree Ports," and "Chittagong Port Fund."

The receipts from "Hospital Port dues" aggregated Rs. 59,505 in 1881-82, but as the rate was raised from nine pies to one anna a ton, the receipts for 1882-83 were estimated at Rs. 68,000, and the Accountant-General has reproduced the same figure for the current year. As a matter of fact, the receipts during the first eleven months of the past year were Rs. 73,700, and the regular estimate of Rs. 70,000 for 1882-83 should be raised to Rs. 80,000. The attention of the Accountant-General is invited to the unreliability of the experience of the first eight months of the financial year as a guide to the total amount of receipts or expenditure of this nature during the twelve months. The reduction from Rs. 63,690 to Rs. 56,000 in the regular estimate of expenditure appears also to have been made with reference to the actuals of eight months. The returns for the eleven months, however, show only a slightly reduced expenditure, compared with the same period of 1881-82. The actuals for that year were Rs. 57,681, and the regular estimate for 1882-83 cannot therefore be taken at less than Rs. 57,000. The regular estimate of receipts being raised to Rs. 80,000, and of expenditure to Rs. 57,000, the estimated credit balance at the beginning of the current year will be Rs. 18,542. There is no reason to suppose that if the rate of one anna per ton were maintained, the receipts for the current year would fall short of those for 1882-83. The expenditure may also be taken to be the same. This would give a credit balance of Rs. 41,542 at the close of the year. The attention of the Secretary in the General Department will be invited to these estimates in view to the consideration of the propriety of reducing the rate upon the shipping.

The "Balasore Port Fund" will probably have opened the year 1883-84 with a debit balance of Rs. 1,280. The receipts for the year are estimated at

Rs. 3,600 against Rs. 3,120 for the past year, and the estimate of expenditure has been placed at Rs. 7,753 against Rs. 7,478 for 1882-83. The estimate of expenditure includes a provision of Rs. 100 only on account of travelling allowances, against Rs. 150 for the past year. As a reference has already been made to the Government of India to increase the rates of travelling allowances for the Orissa Port Officers, the Lieutenant-Governor would make no reduction under this head. The estimate of total expenditure will accordingly be raised by Rs. 50, and will stand at Rs. 7,803. The fund will then close the year with a deficit of Rs. 5,483. The Lieutenant-Governor sanctions from Provincial revenues a grant of Rs. 6,000, to cover this deficit.

"Cuttack and Pooree Ports." The receipts of this fund are estimated at Rs. 11,700 and the expenditure at Rs. 9,200, and the debit balance which the fund had on the 31st March 1882 will, it is expected, be reduced from Rs. 4,219 to Rs. 1,219 at the close of the current year. The Accountant-General's figures are accepted.

The "Chittagong Port Fund" opened the year 1881-82 with a deficit balance of Rs. 13,590. The receipts during that year were Rs. 60,827 and the expenditure amounted to Rs. 41,952, so that the Fund had a credit balance of Rs. 5,285 at the close of that year. The receipts for 1882-83 were estimated at Rs. 39,500, and the estimate of expenditure was placed at Rs. 27,233. The receipts during the first eleven months of 1882-83 aggregated Rs. 65,354, and the expenditure, Rs. 36,808 against Rs. 34,735, during the corresponding period of 1881-82. The receipts will probably have amounted to Rs. 70,000 by the end of the year, and the expenditure to Rs. 44,000. These figures will accordingly stand as the revised estimates for the past year. There is no reason to suppose that the receipts during the current year will fall short of those of the past year. The Accountant-General's estimate, amounting to Rs. 57,800, is raised to Rs. 70,000. His estimate of expenditure amounts to Rs. 42,100, but as larger provision is required for increase of pilotage and port establishments, sanctioned in Government orders noted in the margin, and a part of the cost of constructing a residence of the Port Officer will have to be paid from this fund, the estimate is raised to Rs. 48,000. The fund will then close the year with a credit balance of Rs. 53,285.

No. 1627, dated the 6th November 1882.
No. 16, dated the 4th January 1883.

4. The Accountant-General's estimates of receipts and expenditure of the funds included under the category of *Educational Funds* are as follows:—

		Receipts.	Expenditure.
		Rs.	Rs.
(1.)	Hindu College Fund	4,404	3,266
(2.)	Dorga Churn Laha's Scholarship	3,012	3,037
(3.)	Mozufferpore School Fund	1,452	1,272
(4.)	Vizianagram Scholarship Fund	1,800	1,818
(5.)	Prosunno Nath Roy's Fund	7,296	7,485
(6.)	Mirza Mahomed Hossein's Endowment Fund	1,190	2,022
(7.)	Behary Lall Mookerjea's Endowment	6,180	6,040
(8.)	Bruce Legacy Fund	12,684	.....

The excess of expenditure over the receipts of the "Doorga Churn Laha's Scholarship Fund" and "Vizianagram Scholarship Fund" is due to the percentage payable by those funds for establishments in offices of account and control. As the percentage can be met from the balance these funds have in their credit, the figures will stand.

The receipts of the "Prosunno Nath Roy's Fund" for 1882-83 were estimated at Rs. 5,496, and the expenditure was fixed at Rs. 5,066. The actual receipts and expenditure of the first eleven months of this year were Rs. 6,838 and Rs. 6,004 respectively. The receipts by the end of the year may have amounted to Rs. 7,000, and the expenditure to Rs. 6,800. The Accountant-General estimates the receipts for 1883-84 at Rs. 7,296 and the expenditure at Rs. 7,485. The receipts include subscriptions, amounting to Rs. 2,300, against Rs. 500 estimated for the past year; and on the expenditure side a new provision of Rs. 2,400 is made for the pay of an Assistant Surgeon, in accordance with Government order No. 565, dated the 28th February 1882. The Fund also will probably have opened the year with a deficit balance of Rs. 2,382, so that

the deficit will increase to Rs. 2,571 by the close of the year. The estimate is passed, but the Director of Public Instruction should report the measures to be adopted to bring this Fund into a state of equilibrium.

The receipts of the "Mirza Mahomed Hossein's Endowment Fund" aggregated Rs. 1,371 in 1880-81 and Rs. 1,677 in 1881-82, the rents alone amounting to Rs. 731 in the former year and Rs. 823 in the latter. The receipts for eleven months of 1882-83 amounted to only Rs. 970 against Rs. 1,380 during the corresponding period of the previous year. The estimate of total receipts for the current year has been placed at Rs. 1,190, the same as the estimate for the past year, the rent being reduced to Rs. 562. The total expenditure is estimated at Rs. 2,022, including a provision of Rs. 1,030 for repairs of the serai, and the Fund is expected to close the year with a deficit of Rs. 816. The estimate is passed, but the Director should take early steps to bring the Fund into a state of solvency.

The "Bruce Legacy," amounting to about £67,000, has for its object the foundation and endowment of an institution in Calcutta or in its vicinity, for the education and maintenance of half-caste or Eurasian female children, and in particular orphans, and those deserted by their parents. It appears that a sum of Rs. 3,47,366 is already in the hands of the trustees of the legacy, of which Rs. 3,45,200 will probably have been laid out in the purchase of 4 per cent. Government securities, leaving a balance of Rs. 2,166 in cash. The Accountant-General estimates that the interest during the current year will amount to Rs. 12,684. No estimate of charges has been furnished, as nothing has yet been settled as to the manner in which the legacy is to be expended. Pending the settlement of the question which has been referred to the Government of India, the Accountant-General's figures are accepted.

The Accountant-General's estimates for 1883-84 of the "Hindu College Fund," "Mozufferpore School Fund," and "Behary Lall Mookerjea's Endowment Fund" are also passed. The regular estimate for 1882-83 of the last-named Fund is, however, raised from Rs. 8,000 to Rs. 9,000, with reference to the actuals of eleven months of the past year. The opening balance of the current year will therefore be reduced to Rs. 3,349.

5. *Medical and Charitable Funds.*—Of the funds included under this head "Shah Bunwari Lall's Endowment Fund," like the "Chuprah Dispensary Fund," and the "Dacca Mitford Hospital Fund," have been transferred to the local Municipalities, and their estimates need no longer appear in the Excluded Local Funds' Budget.

The Pilgrim Lodging-House Act is now in operation in the towns of Pooree, Gya, Deoghur and Ulubareah. The Accountant-General has adopted the estimates of receipts and expenditure of the "Lodging-House Fund" as passed by Government, except that the percentage payable by the Fund for treasury establishments has been reduced by Rs. 30. He has, however, shown that the Fund opened the year 1883-84 with a credit balance of Rs. 15,511, while the local officers estimated that the balance would amount to Rs. 9,500. The Accountant-General should ascertain, in communication with the local officers, and report to Government, the exact balance which the Fund had at its credit on the 31st March 1883; but pending the result of the correspondence, his figures are passed.

The "Balasore Pilgrim Hospital Fund" is principally made up of a contribution from the "Cuttack Unnochutter Fund." The total receipts are estimated at Rs. 1,109 and the expenditure at Rs. 760. The actual expenditure in 1881-82 amounted to Rs. 589, and a grant of Rs. 700 for the current year will probably be sufficient.

The Accountant-General has reproduced, for the current year, the figures of receipts and expenditure of the "Cuttack Unnochutter Fund" passed for the year 1882-83. The receipts amount to Rs. 6,901, and the expenditure is estimated at Rs. 6,363. The Fund is still expected to close the year with a deficit of Rs. 230. To bring the Fund into a state of solvency, the Lieutenant-Governor has reduced the provision for miscellaneous charges from Rs. 3,000 to Rs. 2,500, and has otherwise passed the Accountant-General's estimates, but the Commissioner of Orissa should submit a report, showing the present state of the Fund, and the necessity of the various items of expenditure provided for in the estimate.

The Accountant-General's estimates of the remaining funds included under this head are accepted, and they will stand as follows:—

	Receipt.	Expenditure.
Prince Golam Mahomed's Trust	20,027	19,981
Bengal Charitable Relief	1,000	.....
Chinsurah Poor	1,560	1,560
Choonee Lall Seal's Dispensary	2,000	2,084

6. The *Public Works Funds* are—

(1)—Darjeeling Improvement Fund.
(2)—Juggernath Road Fund.
(3)—Wahabee Fund.

The "Darjeeling Improvement Fund" opened the year 1882-83 with a credit balance of Rs. 7,975. The Accountant-General's regular estimate of receipts for the year is raised from Rs. 11,000 to Rs. 16,000, with reference to the actuals of the first eleven months of the year, amounting to Rs. 15,101. His regular estimate of expenditure, amounting to Rs. 17,000, is accepted. The year will then have closed with a balance of Rs. 6,975. The receipts during the current year are estimated at Rs. 11,166, and the estimate of expenditure has been taken at Rs. 11,333. A provision of Rs. 4,204 only is made for public works against Rs. 8,105, sanctioned for the past year, and no provision has been made for grant to the Kurseong Municipality, for which a sum of Rs. 500 was entered in the estimate for 1882-83. The Lieutenant-Governor accepts the Accountant-General's figures under all the heads, except that the grant for rearing trees and plants is raised from Rs. 500 to Rs. 1,000, to enable the Commissioner to commence the operation of planting trees on road sides.

The receipts of the "Juggernath Road Fund" are estimated at Rs. 1,898, and the expenditure is expected to amount to Rs. 1,148. The figures will stand.

The income of the "Wahabee Fund" consists mainly of rents from the few Wahabee estates that have not yet been sold off, and the charges against this Fund are mainly the Government revenue, and road and public work cesses payable by the estates. The receipts for the current year are estimated at Rs. 6,254 and the charges at Rs. 2,859. The Commissioner of Patna has already been asked to dispose of the estates and report the amount realized from the sale. Pending the receipt of this report, the estimates will stand, but the Accountant-General is requested to explain why his regular estimate of receipts for 1882-83 has been placed at Rs. 41,000, while the receipts during the past eight months of the year, on which his estimate has been based, aggregated Rs. 42,120. The receipts during the 11 months ending 28th February 1883 were Rs. 44,230, and the regular estimate may be raised to Rs. 44,500.

7. Under miscellaneous funds are included—

(1)—Zoological Garden.
(2)—Prince of Wales' Reception Fund.
(3)—Burial Board Fund.

The estimate submitted by the Accountant-General shows that the "Zoological Garden Fund" opened the year 1883-84 with a deficit balance of Rs. 4,314, but it appears from an account received from the Honorary Secretary to the Garden Committee, that after credit has been taken for the special grant of Rs. 8,000 sanctioned in Government order No. 1011-91Mis. (F), dated the 21st April 1882, the Fund had an actual credit balance of Rs. 4,907 on the 31st March 1883. This amount will accordingly stand as the opening balance for the current year. The receipts for the year, including the Government contribution of Rs. 20,000, have been estimated at Rs. 37,000, and the charges at a like amount. The estimates are accepted.

"Prince of Wales' Reception Fund."—The Lieutenant-Governor accepts the Accountant-General's estimates of receipts and expenditure of this Fund, amounting to Rs. 7,936 and Rs. 4,600 respectively.

In the absence of any estimate, the Accountant-General has entered Rs. 7,000 as the estimated receipts, and Rs. 5,500 as the estimated expenditure

of the "Burial Board Fund" for the current year. A separate estimate has already been received from the Burial Board, and passed in Government order No. 6G—T, dated the 3rd April 1883. This estimate shews that the receipts may amount to Rs. 4,200, and the expenditure to Rs. 13,220. The Lieutenant-Governor has sanctioned a grant of Rs. 9,020 to meet the anticipated excess of expenditure over income. These figures will accordingly stand, but the Board should endeavour to reduce their expenditure, so as to keep it within the grant of Rs. 8,000, sanctioned by the Government of India.

8. *Mohsin Endowment Fund.*—The receipts of this Fund for 1883-84 are estimated at Rs. 1,11,598 against Rs. 1,10,320 for 1882-83, and the expenditure is estimated at Rs. 1,37,181 against Rs. 1,26,494. The increase of expenditure, amounting to Rs. 10,687, is chiefly owing to public works, the estimate of which has been raised by the Public Works Department from Rs. 20,832 in 1882-83 to Rs. 30,794 in 1883-84. The estimate is passed.

9. *Cantonment Fund.*—The receipts and expenditure of the Cuttack Cantonment have been estimated at Rs. 3,710 and Rs. 4,940 respectively, and those of the rest at Rs. 32,763 and Rs. 35,100. The officer commanding at Cuttack has reported that he omitted to provide for the pay of a gunner, amounting to Rs. 60, in his estimate of general station conservancy. This amount will be added. The Fund will close the year with a credit balance of Rs. 7,333. The figures will stand.

10. *Obsolete Funds.*—The Accountant-General has included only five funds under this head, viz.—

(1)—Edinburgh Scholarship.
(2)—Ranee Katyanee's Scholarship.
(3)—Promothonath Roy's Fund.
(4)—Boat Registry.
(5)—Town Improvement.

The "Boat Registry Fund" has already been closed, and the deficit balance of the "Town Improvement Fund," amounting to Rs. 639, has been written off in accordance with Government Resolution of 22nd May 1882. These two funds should accordingly be omitted from the category of Obsolete Funds.

11. In accordance with the foregoing remarks, the estimates of receipts and expenditure of the Excluded Local Funds will stand as follows:—

	Receipts, 1883-84.	Expenditure, 1883-84.
Police Funds—		
Railway Police Clothing Fund	5,500	5,000
Marine Funds—		
Hospital Port Dues Fund	80,000	57,000
Balasore Port Fund	9,600	7,803
Cuttack and Pooree Ports	11,700	9,200
Chittagong Port Fund	70,000	48,000
Education Funds—		
Hindoo College	4,404	3,266
Durgachurn Laha's Scholarship	3,012	3,037
Mozufferpore School	1,452	1,272
Vizianagram Scholarship	1,800	1,818
Behary Lall Mukerjea's Endowment	6,180	6,040
Prosunnonath Roy's Fund	7,296	7,485
Mirza Mahomed Hossein's Endowment	1,190	2,022
Bruce Legacy	12,684	.....
Medical and Charitable Funds—		
Pilgrims Lodging-House Fund	27,895	37,365
Prince Golam Mahomed Trust	20,027	19,981
Bengal Charitable Relief	1,000	.....
Chinsurah Poor	1,560	1,560
Balasore Pilgrim Hospital	1,100	700
Choonee Lall Seal's Dispensary	2,000	2,084
Unnochutter Fund	6,901	5,863
Public Works Funds—		
Darjeeling Improvement Fund	11,166	11,833
Wahabee Fund	6,254	2,859
Juggernath Road Fund	1,898	1,148
Miscellaneous Funds—		
Zoological Gardens	37,000	37,000
Prince of Wales' Reception Fund	7,936	4,600
Burial Board Fund	13,220	13,220
Mohsin Endowment Fund	1,11,598	1,37,181
Cantonment Funds	36,473	40,100
Obsolete Funds	.....	.....
Total ...	5,00,855	4,67,437

ORDER.—Ordered that a copy of the above Resolution, with a copy of the Estimate, be forwarded to the Accountant-General, and to the General, Municipal, Revenue, and Public Works Departments of this Government for information.

Ordered, also, that a copy of the Resolution, with a copy of the Estimate, be forwarded to the Commissioner of Orissa for information and guidance, and for the report called for in paragraph 5; that extract paragraph (6) from the Resolution regarding the Darjeeling Improvement Fund, with a copy of the Estimate, be forwarded to the Commissioner of Rajshahye and Cooch Behar for information and guidance; that extract paragraph (4) regarding the Educational Funds, with a copy of the Estimate, be forwarded to the Director of Public Instruction for information and guidance; that extract paragraph (7) regarding the Zoological Garden Fund, together with a copy of the Estimate, be forwarded to the Honorary Secretary to the Zoological Garden Committee for information and guidance; and that extract paragraph (9), regarding the estimate of the Cantonment Fund, be forwarded to the Quartermaster-General in India and the Officer Commanding Cuttack, for information.

By order of the Lieutenant-Governor of Bengal,

COLMAN MACAULAY,

Secretary to the Government of Bengal.

Nos. 560-70T—F.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

E. N. BAKER,

Offg. Under-Secretary to the Govt. of Bengal.

DARJEELING,
The 9th May 1883.

J. O. N.—Reg. No. 112T—12-5-83.

PART IV.

Summary of Financial Statement.

As no legislation is to be undertaken in connection with the financial arrangements of 1883-84, the Financial Statement takes the form of a Minute, written by Major Baring, which is to-day published in the Gazette.

The Accounts and Estimates are presented in a new and simplified form. The figures are in conventional sterling, that is, £1 equals R10. The Accounts of 1881-82 show the following result:—

	£
Revenue	73,696,000
Expenditure	71,113,000
Surplus	2,583,000

The value of the import trade in those articles which were exempted from duty last March has increased by about 7 per cent. in 10 months. There has been a general fall in the retailed price of Salt in all the provinces since the reduction of the duty, ranging from 12 per cent. in Oudh to 23 per cent. in Bengal. The consumption of Salt since March 1st, 1882, has increased by 6½ per cent., representing a Revenue of £320,000 a year, or about £302,000 in excess of the anticipations formed last March. Of this increase £163,000 falls to the year 1881-82, a very large amount of Salt having paid duty in the last three weeks of March 1882, and £139,000 falls to 1882-83. It is estimated that should the same rate of increase continue, the Revenue at the reduced rate of duty will in less than three years from the present time stand at the same figure as it did prior to the reduction.

Turning to the Revised, formerly called the Regular, Estimates for 1882-83, it is to be observed that the net Opium Revenue is estimated at £7,217,000, being £33,000 less than the Budget Estimate and £588,000 less than the actuals of 1881-82. The falling off is attributed to the increased competition of the indigenous Chinese drug. The charge under *Exchange* is estimated at £341,000 in excess of the Budget Estimate. The net cost of the Egyptian Expedition, after deducting the English contribution of £500,000 true sterling, is stated to be £797,000. In spite of these additional charges the Revised Estimate shows the following result:—

	£
Revenue	67,914,000
Expenditure	67,854,000
Surplus	60,000

This satisfactory result is attributed mainly to two causes. First, that the harvests have been good and the country prosperous; and secondly, that in view of the large fiscal reforms undertaken last year the Estimates of Revenue and Expenditure were framed with even more than usual caution. It is also said that the Indian Revenue is more elastic than is often supposed. All the main branches of Revenue for 1882-83 show an excess over the Estimate, and some items of Expenditure are less than Estimate. A sum of £1,000,000 (true sterling) will, with the approval of the Debt Commissioners, be remitted to England before March 31st, 1883, for the reduction of sterling debt, the loss by exchange on this transaction being debited to the Account of the Commissioners. This is in addition to the ordinary requirements of the Secretary of State for the year which have already been remitted home.

It is pointed out that the only way India can meet the continued depreciation of silver is by developing trade, and especially exports. The uncertainty as regards the future of opium and silver necessitates the postponement of further fiscal reforms. Regret is expressed that the financial position does not

permit of the export duty on rice being abolished. The question of Indian competing with American wheat in the London market is fully discussed, and it is shown that India, though labouring under great disadvantages as regards internal communications and other points, has the great advantage of Free Trade. The Railway rates on wheat from Northern India to Bombay are to be immediately reduced by 18½ per cent., equivalent to a reduction of 1*s.* 6*d.* a quarter in the London market. A corresponding reduction will, without doubt, be made on the East Indian line. Also the restriction giving lower rates only to large consignments is to be abolished on the Rajputana and Bombay, Baroda and Central India Lines.

Turning to the Budget Estimates of 1883-84, it is observed that the net Opium Revenue is taken at £7,035,000, being £215,000 less than the Budget Estimate of 1882-83. The value of the rupee is taken at 1*s.* 7½*d.*, and the Expenditure under *Exchange* at £773,000 more than Budget Estimates of 1882-83. All the other Estimates are very cautiously framed. The result is as follows :—

	£
Revenue	67,274,000
Expenditure	66,817,000
Surplus .	457,000

The reports on the Opium crop of the present season in Bengal are unsatisfactory, which will affect the finances of 1884-85, by necessitating a still further reduction in the sales of Bengal Opium, and, therefore, probably in the Opium Estimate. On this subjeet Major Baring makes the following remarks :—

"I will not venture to predict what may be the financial situation at the commence-"ment of the year 1884-85. All that can now be said on this subject is that we commence "the year 1883-84 with a surplus of £ 457,000 in hand; that the Estimates for 1883-84 have "been very cautiously framed; that the material prosperity of the country is increasing "and, unless famine should intervene, will continue to increase, with the result that the "Revenue from Excise, Salt, Stamps, Railways, &c., is steadily growing; and lastly, that by "the reduction of the Salt Duty, the financial position has been much strengthened, and "a fiscal reserve constituted, which, should the occasion unfortunately arise, can be used in "case of necessity. So long as the value of the rupee and the Opium Revenue continue "liable to such fluctuations as those which we have recently witnessed, the financial situa-"tion of India must always contain some special elements of instability, but I see no "reason for taking a desponding view of that situation at present. On the contrary there "is every reason to believe that the country will be well able to cope with whatever "financial difficulties the future may have in store."

As regards the License Tax, it is said that no change is at present proposed, and that the Government, whilst recognising the inequalities in the incidence of the present tax, reserves full liberty of action in the future as to the method of its treatment. Stock Notes to the extent of only £163,000 have been taken up in the year, but prolonged experience can alone show whether the scheme will ultimately take root in the country. It is worth while to continue the experiment. Some modifications will possibly be made in the details. Post Office Savings Banks were opened on April 1st, 1882. The amount at present in deposit is £248,000. The number of depositors on December 31st, 1882, was 31,698, of whom 28,770 were natives, being a far larger proportion than in the case of the District and Presidency Savings Banks. The cash balance in India on March 31st, 1883, after allowing for payment of Secretary of State's Bills during the year amounting to £15,042,000 true sterling, is estimated at £13,840,000. The usual 4 per cent. loan for Productive Public Works will be contracted during the coming year. The amount will be £2,500,000. Full details will be notified on or about July 15th. The cash balance in India on March 31st, 1884, is estimated at £11,697,000, but this is a very moderate estimate and will probably be exceeded.

March 15, 1883.

The Gazette of India

EXTRAORDINARY.

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CALCUTTA, THURSDAY, MARCH 15, 1883.

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FINANCIAL STATEMENT.

I.—Preliminary.

Preliminary.

1. No legislation will be undertaken in connection with the financial arrangements for the year 1883-84. Under these circumstances the law does not permit of the Financial Statement being made in the Legislative Council. That Statement must take the form of a written Minute which will be published in the *Gazette of India.*

Law bearing on Financial Statement.

2. It may perhaps be as well that, at the risk of repeating what has often been said before, I should explain the precise condition of the law bearing upon the present issue.

3. Section 19 of 24 & 25 Vic. Cap. 67 (the Indian Councils Act, 1861) is conceived in the following terms :—

"No business shall be transacted at any meeting for the purpose of making "Laws and Regulations" (with the exception of the amendments of the Rules for the conduct of Business) "other than the consideration and enactment of "measures introduced into the Council for the purpose of such enactment."

It results, therefore, that as no legislation is proposed in connection with the financial arrangements for the year 1883-84, the Financial Statement cannot be made in the Legislative Council without a contravention of the law which governs the proceedings of that Council. This, as was explained by Lord Northbrook in 1873,* "is not a mere technical or "formal difficulty, for not only are the words of the "Act in themselves explicit, but in order to prevent any possible misconception, "it was explained by the Secretary of State, in the Despatch No. 14 of the 9th "of August 1861, with which the Act was transmitted to India, that one object "of the nineteenth Section of that Act was that this (*i.e.*, the Legislative) "Council should not 'interfere with the functions of the Executive Government, "and occupy its time with matters which are not directly and immediately "connected with the special duties assigned to it'—that is to say, the con-"sideration and enactment of Laws and Regulations."

* Legislative Council Proceedings of March 5th, 1873.

4. I regret that the condition of the law precludes the possibility of any discussion on the existing financial situation in the Legislative Council. The law on the subject is, however, explicit and must of course be obeyed. The Government has no discretionary power in the matter.

Figures in conventional sterling.

5. Except in cases where the words "true sterling" are entered in a parenthesis after any figure, all the figures in this Statement are, as usual, given in "conventional sterling," that is to say, £1 = Rs. 10. On the occasion of the last Financial Statement (para. 1) I explained the reasons which render the continuance of this system, for the present at all events, desirable.

6. The explanations in this Statement are given upon the figures as arranged in Appendix I.

II.—Changes in the forms of the Accounts and Estimates.

Changes in the forms of the Accounts and Estimates

7. Judging from the remarks which are frequently made both in and out of Parliament, it would appear that the Accounts and Estimates of the Government of India are regarded by many people as a financial puzzle, which none but experts can hope to understand. It not unfrequently happens that those who cannot understand them rush to the conclusion that the figures, in the form in which they are presented to the public, are wrong and misleading; that there is something radically unsound in Indian financial affairs; that the surpluses are no surpluses at all, but that they would, were the figures properly presented, be turned into deficits; in fact, that an Indian Financial Statement

is merely a more or less dexterous manipulation of figures, and not an accurate indication of the financial situation of the Government of India.

Present system is scientifically sound.

8. I should be the last to wish to under-rate the difficulties connected with the administration of the Indian finances. Our standard of value is unstable. Our Opium revenue is precarious. The tax-paying community is poor and incapable of bearing any heavy burthens. War and famine are constantly recurring evils. The comparative absence of private capital throws upon the State many onerous duties which in other countries can be more advantageously performed through the agency of private enterprise. All this is true enough. But it is wholly erroneous to suppose that the difficulties of Indian financial administration, considerable though they be, are in any way connected with questions of technical finance. The issue is, in fact, a false one. The machinery for the conduct of our technical finance is remarkably good. I believe it may challenge comparison with that of any other Government in the world. The Accounts and Estimates represent truly and accurately the money received and spent by the Government. The surpluses are real surpluses, and the deficits are real deficits. The figures present neither an optimist nor a pessimist view of the financial situation. They give the bald and true facts of the situation as they stand, without exaggeration in one direction or another.

But is not generally understood.

9. But however scientifically sound and accurate may be our system of Accounts, nothing is more certain than that the public finds great difficulty in understanding the figures which are published on the occasion of the annual Financial Statement. In proof of this assertion I need only mention that a leading London newspaper, in reviewing the Budget last year, made a mistake of about £2,000,000, owing to a misapprehension of the true meaning of the Estimates as they were presented to the public.

Some reforms are desirable.

10. It is manifestly the duty of the Government to do all that it can to ensure a comprehension of its Accounts and Estimates. At the same time it is to be remembered that the financial transactions of the Government of India are very large and complicated. Those of the English Treasury are, relatively speaking, much more simple. No one can hope to gain a thorough insight into the true meaning of the Indian Accounts and Estimates unless he is prepared to devote a certain amount of time and trouble to the task. The most that the Government can do is to facilitate their comprehension to the utmost by arranging the figures in the most simple and concise form of which the circumstances admit.

And also possible.

11. The whole of this question has been fully considered within the last few months, and it has been found possible to re-arrange the figures in such a manner as to maintain intact our present system, which, as I have already said, is everything that can be desired from a departmental point of view, whilst at the same time I trust that the Accounts and Estimates in their new form will be more easily comprehensible to the public than appears heretofore to have been the case.

Description of existing system.

12. Before proceeding any further, it will be desirable that I should describe the forms in which the Accounts and Estimates have heretofore been presented to the public.

13. Up to the present time the ten following documents have been appended to the Financial Statement:—

Documents heretofore attached to the Financial Statement.

Statement I.—Revenue and Expenditure of the Government of India in India and in England.—This Statement gives the whole of the Revenue, whether Imperial, Provincial, or Local, under 29 major heads, and the whole of the Expenditure, whether Imperial, Provincial, or Local, under 37 major heads of Account.

Statement II.—Revenue and Expenditure of the Government of India in India and England.—The only difference between this Statement and *State-*

ment I is that the Revenue from *Productive Public Works* is shown separately, instead of being amalgamated with other Revenue connected with Public Works as is done in *Statement I.* A corresponding separation is made on the Expenditure side of the Account. It is on the figures, as arranged in this Statement, that the explanations given at the time of the Budget by the Financial Member of Council have heretofore been based.

Statement III.—Revenue and Expenditure of the Government of India in India and in England in the three Divisions, Imperial, Provincial, and Local.—This Statement gives the same figures as in *Statements I* and *II*, but arranged so as to show to what extent the Revenue and Expenditure are respectively Imperial, Provincial, and Local.

Statement IV.—Receipts and Disbursements of the Government of India in India and England.—This Statement gives the joint cash account of the Home and Indian Treasuries.

Statement V.—Revenue and Expenditure of the Government of India in India.—This Statement gives in detail the Revenue and Expenditure exclusive of all transactions in England.

Statement VI.—Revenue and Expenditure of the Home Treasury of the Government of India.—This Statement gives the detail of the Revenue and Expenditure in England.

Statement VII.—Receipts and Disbursements at the Treasuries of the Government of India in India.—This Statement shows what portion of the total sums given in *Statement IV* are received and disbursed in India.

Statement VIII.—Receipts and Disbursements at the Home Treasury of the Government of India.—This Statement shows what portion of the total sums given in *Statement IV* are received and disbursed in England.

Statement IX.—Closing Balances of the Provincial Governments.—Statement VII gives the closing balance of the Imperial and Provincial Governments collectively. *Statement IX* shows how much of this amount is reckoned at the credit of each Provincial Government.

Statement X.—Statement showing the net Revenue and Expenditure of India.—This Statement was published for the first time in March 1882.

Reasons why the Accounts are difficult to understand.

14. The difficulty of understanding the Indian Accounts and Estimates seems to arise mainly from two causes. In the first place they are too bulky. In the second place, the development of Provincial and Local Finance has given rise to the necessity of adjusting entries, which to those who are not fully acquainted with the somewhat complicated detail of the arrangements made between the Imperial and Provincial Governments are, without doubt, rather difficult to understand.

Bulkiness of Accounts and Estimates.

15. As regards the bulkiness of the published Statements, it is to be observed that under Mr. Wilson's classification in 1861 the Revenue was shown under 15, and the Expenditure under 23 major heads of Account. The Commissioners in their report of 1864 somewhat expanded this classification, and in 1866 Mr. Massey, adopting generally the proposals of the Commissioners, showed the Revenue under 20, and the Expenditure under 32 heads.

16. Since 1866 new administrative wants have sprung up, with the result that, in order to keep pace with those wants, it has from time to time been necessary to open new heads of Account. The passing of the Registration Acts led to the opening of a new head, entitled *Registration*, on both sides of the Account. The policy of financial decentralisation and the incorporation into the General Accounts of Local Revenue and Expenditure necessitated a new head of Account under the title of *Provincial Rates.* In 1870 the heading *Minor Departments* first made its appearance. The expenditure under this head had formerly appeared under *Administration.* With the adoption of the policy of

lending Officers to Native States, the necessity arose of opening a new head of Account, entitled *Civil Furlough Allowances*. The major head of *Famine Relief and Insurance*, which is now divided into three sub-heads, *viz., Relief, Protective Works,* and *Reduction of Debt*, was opened as a necessary result of the famine policy of 1877 and 1881. It was also, from time to time, found necessary to add new heads of Revenue under the titles of *Medical, Stationery*, and *Superannuation Contributions*. But it is under Public Works that the greatest development has occurred. The single head *Public Works* on either side of the Account was all that was required in 1861. Exclusive of Capital Expenditure on *Productive Public Works*, which stands outside the Ordinary Account, and exclusive of the grants for *Protective Works* under *Famine Relief and Insurance*, we have now in *Statement II* no less than 9 figures on the Revenue, and 11 figures on the Expenditure side of the Account, representing Public Works transactions.

17. In all, Mr. Massey's 20 figures on the Revenue side of the Account had increased in March 1882 to 36, and his 32 figures on the Expenditure side of the Account had increased to 49.

Requirements of the public.

18. There is not one detail which is at present given in our Statements of Account, which, for departmental purposes, could be spared. On the other hand, it is impossible not to recognise that the Statements give more detail than is generally required by the public. What I conceive is mainly required by Parliament and by the public is to present the Accounts and Estimates in a form sufficiently concise and simple to be easily understood by those who do not make a special study of Indian Finance, but whose general knowledge of financial subjects enables them readily to understand an Account presented in a clear form. Full details should indeed, as at present, be published, but in a separate form.

How they may be met.

19. The only way in which we can attain the conciseness and simplicity required by the public, and at the same time meet the necessities of administrative and departmental convenience, will be to push the grouping of the heads one stage further than the "major heads" which have heretofore been shown in the documents appended to the Financial Statement. To make any material alteration in our major heads would either render an accurate comparison with the figures of past years impossible, which would be very objectionable, or it would involve the re-compilation of the Accounts of past years, which would be a very laborious process. With one exception, of slight importance, no such alteration is either desirable or necessary.

Division of one major head only.

20. The exception to which I allude, is in respect to the heading on the Expenditure side of the Account, which has up to the present time been entitled *27. Allowances and Assignments under Treaties and Engagements*. In the classification adopted from 1861 to 1866, the charges under this head were treated along with refunds, and charges for the collection of Revenue, as direct charges against Revenue. This is also where they are placed in the existing General Account (No. 2 of the Finance and Revenue Accounts); and their close connection with this group is shown in two recent instances, namely, the Excise compensations paid in Bombay, and the payments under the Salt Treaties. Both of these are payments on account of Revenue, and are productive of a corresponding increase of Revenue. They are, therefore, not properly accounted for unless they are grouped as direct charges against Revenue. But such a payment as the yearly allowance of the Ex-King of Oudh, which also goes under this head, cannot properly be considered as a charge against Revenue. It may be more properly regarded as a purely political charge. We propose, therefore, in the future to break up the existing major head into two portions. One of these portions, entitled *Assignments and Compensations*, will be grouped under *Direct Demands on the Revenue*. The other, entitled *Territorial*

and Political Pensions, will be grouped under *Miscellaneous Civil Charges.* With this exception no change will be made in the existing units of Account.

New classification.

21. I now invite attention to Appendix I attached to this Minute. This Appendix contains the six following documents:—

(1) General Statement of Accounts and Estimates.
(2) Abstract A, Details of Revenue.
(3) Abstract B, Details of Expenditure.
(4) Abstract C, Details of Receipts and Disbursements other than Revenue and Expenditure.
(5) Abstract D, Provincial and Local Balances.
(6) Abstract E, Net Revenue and Expenditure.

For the future these six Statements will take the place of the ten Statements heretofore published.

The General Statement.

22. Any one who wishes to see at a glance the nature of the whole of the financial transactions of the Government of India for the years under review need only look at the General Statement. He will there see the total Revenue and Expenditure,—whether Imperial, Provincial, or Local, and whether in India or in England,—grouped under a few main heads. He will also see the whole of the cash transactions, which stand outside the Revenue and Expenditure Account. He will also see the opening and closing balances of the Government, whether in England or in India. Thus, for instance, looking to the Accounts for the year 1881-82, it will be seen that the Revenue amounted to £73,695,806, and the total Expenditure charged against Revenue to £71,113,079, thus leaving a surplus of £2,582,727; that the total Receipts, including not only Revenue, but the net receipts on account of *Debt, Deposits, and Advances,* and the gross receipts of the Secretary of State on account of Bills drawn on India, amounted to £93,516,749; that the total Disbursements, including not only Expenditure charged against Revenue, but also Capital Expenditure on *Productive Public Works* and Disbursements on account of *Debt, Deposits, and Advances* and of Council Bills, amounted to £93,871,777; that the opening cash balance in England on April 1st, 1881, amounted to £4,127,749; that the opening cash balance in India on April 1st, 1881, amounted to £13,371,101; that the Secretary of State drew Bills on the Indian Treasury amounting to £18,412,429 between April 1st, 1881, and March 31st, 1882, and that Bills amounting to £18,336,997 were paid during the same period; that the closing cash balance in England on March 31st, 1882, amounted to £2,620,909; and that the closing cash balance in India on March 31st, 1882, amounted to £14,522,913. These are the leading financial features of the year.

Details in General Statement.

23. We have carefully considered the extent to which it will be desirable to give details in the General Statement. I may observe that in the main Statement attached to the Finance Accounts of the United Kingdom, the Revenue is shown under ten heads, and the Expenditure, excluding *Interest on Debt,* which for special reasons has eight heads to itself, is shown under fourteen heads. We have roughly taken the Statement issued by the English Treasury, which is an admirable composition of its kind, as a model for our guidance.

Principal Heads of Revenue.

24. The first entry in the General Statement on the Receipt side of the Account is *Principal Heads of Revenue.* This group contains eleven items (*vide* Abstract A), of which five only are shown separately in the General Statement. These are—

Land Revenue.
Opium.
Salt.
Stamps.
Excise.

25. These are the main heads of Indian Revenue. They have, following the English system, been arranged in what may approximately be considered the order of their relative importance. The remaining items grouped under *Principal Heads of Revenue* are classed in the General Statement under *Other Heads*. This entry includes the following heads:—

Provincial Rates.
Customs.
Assessed Taxes.
Forest.
Registration.
Tributes from Native States.

Any one who wishes to see the detail under these heads has only to turn over the page and look at Abstract A, to which he is referred in the first column of the General Statement.

Post Office, &c.

26. The next item is *Post Office, Telegraph, and Mint.* These are given in one figure in the General Statement, but are separated in Abstract A.

Receipts by Civil Departments.

27. The next entry in the General Statement is *Receipts by Civil Departments*, a term borrowed from the English Finance and Revenue Accounts. On turning to Abstract A it will be seen that this group includes the following heads of Account:—

Law and Justice.
Police.
Marine.
Education.
Medical.
Scientific and other Minor Departments.

Miscellaneous.

28. The entry *Miscellaneous* in the General Statement includes—

Interest.
Receipts in aid of Superannuations, &c.
Stationery and Printing.
Miscellaneous.

The details of each item are given in Abstract A.

Productive Public Works.

29. It will be borne in mind that in *Statement II*, under the old classification which is now to be superseded, the Revenue from Productive Public Works was shown separately from other Public Works Revenue, and that an analogous separation was made on the Expenditure side of the Account. It is very desirable to maintain this distinction. It has, therefore, been maintained in the General Statement. It is, of course, to be borne in mind that the word "Productive" has, for the purposes of the present argument, a technical signification. It is not to be inferred that a work not classed as Productive is entirely unremunerative. What is meant is that only Capital Expenditure on works classed as Productive is allowed to stand outside the Ordinary Account. Borrowing in respect to the construction of these works is permissible. Expenditure on all works not classed as Productive is charged to Revenue.

Revenue from Productive Public Works.

30. It will be seen on referring to Abstract A that the entry in the General Statement entitled *Revenue from Productive Public Works,* includes the following items:—

State Railways (Gross Earnings).
Guaranteed and Subsidized Railways (net Traffic Receipts).
East Indian Railway (net Traffic Receipts).
Irrigation and Navigation (Direct Receipts).
Madras Irrigation and Canal Company (net Traffic Receipts).
Portion of Land Revenue due to Irrigation.

31. The entry in the General Statement entitled *Receipts on account of Public Works not classed as Productive,* includes the following items :— *Receipts on account of Public Works not classed as Productive.*

State Railways.
Subsidized Railways.
Irrigation and Navigation.
Military Works.
Civil Buildings, Roads, and Services.

32. Up to the present time the receipts and expenditure connected with *Military Works* and *Civil Buildings, Roads, and Services,* have appeared under the head *34. Other Public Works.* This heading was first adopted in February 1880. The entry does not carry its own meaning with it, and on that account appears to be objectionable. As a matter of fact the money is spent partly on *Military Works,* which receive a fixed annual grant of £1,000,000, and partly on *Civil Buildings, Roads, and Services.* Under these circumstances the most simple plan appears to be to adopt a nomenclature in the Accounts which carries its own signification with it. *Other Public Works.*

33. The next item in the General Statement, namely, *Receipts by Military Departments,* is divided, in Abstract A, into three heads, *viz.* :— *Receipts by Military Departments.*

Army.
Military Operations in Afghanistan.
Military Operations in Egypt.

The two last items are, of course, exceptional, and only appear in the Accounts and Estimates of the years when Military Operations were conducted in Afghanistan and Egypt respectively.

34. I now turn to the Disbursement side of the Account. Here again the Expenditure has been grouped under a few main heads, the detail being given in Abstract B, to which a reference is made in the first column of the General Statement. *Expenditure.*

35. The first entry is *Interest.* It is to be borne in mind that this entry only gives the Interest charged to Ordinary Debt, that is to say, it is exclusive of the amount of Interest charged to Productive Public Works. This latter charge appears lower down in the General Statement, being included in the group entitled *Expenditure on Productive Public Works (Revenue Account).* The single head of *Interest* in the General Statement is, in Abstract A, divided into two heads, *viz.* :— *Interest.* *Direct Demands on the Revenue.*

Interest on Ordinary Debt (excluding that charged to Productive Public Works),
Interest on Deposits.

36. The next entry is *Direct demands on the Revenues.* This entry, as will be seen by reference to Abstract B, includes the following items :—

Refunds and Drawbacks.
Assignments and Compensations.
Charges in respect of Collection, viz. :—
- *Land Revenue.*
- *Opium (including cost of production).*
- *Salt (including cost of production).*
- *Stamps.*
- *Excise.*
- *Provincial Rates.*
- *Customs.*
- *Assessed Taxes.*
- *Forest.*
- *Registration.*

The whole of these items are payments on account of Revenue, that is to say, they are, to a greater or less degree, productive of a corresponding increase of Revenue. They are, therefore, properly grouped under *Direct demands on the Revenues.*

Post Office, &c.

37. The next entry is *Post Office, Telegraph, and Mint.* Following the course adopted on the Revenue side of the Account, the Expenditure under these three heads is shown in one figure in the General Statement. The detail is given in Abstract B.

Salaries and Expenses of Civil Departments.

38. The next entry in the General Statement is *Salaries and Expenses of Civil Departments.* A reference to Abstract B will show that this entry includes the following items:—

General Administration.
Law and Justice.
Police.
Marine (including River Navigation).
Education.
Ecclesiastical.
Medical.
Political.
Scientific and other Minor Departments.

Miscellaneous Civil Charges.

39. The next entry is *Miscellaneous Civil Charges.* A reference to Abstract B will show that this entry includes the following items:—

Territorial and Political Compensations.
Civil Furlough and Absentee Allowances.
Superannuation Allowances and Pensions.
Stationery and Printing.
Miscellaneous.

Famine Relief and Insurance.

40. The next entry is *Famine Relief and Insurance.* Up to the present time the expenditure on *Protective Works*, whether on Railways or Canals, has been shown in one figure. In future it is proposed to show the expenditure on Railways and that on Irrigation separately. The entry *Famine Relief and Insurance* in the General Statement, is, therefore, in Abstract B divided into the following sub-heads:—

Famine Relief.
Protective Works, Railways.
Protective Works, Irrigation.
Reduction of Debt.

Productive Public Works (Revenue Account).

41. The next entry is *Expenditure on Productive Public Works (Revenue Account).* This answers to the entry *Revenue from Productive Public Works* on the Revenue side of the Account. A reference to Abstract B will show that the details are given under the following heads:—

State Railways (Working and Maintenance).
Guaranteed and Subsidized Railways (Interest and Profits).
East Indian Railway (Interest and Profits).
Irrigation and Navigation (Working and Maintenance).
Madras Irrigation and Canal Company (Interest, &c.).
Interest on Debt incurred for Productive Public Works:—
- *Railways.*
- *Irrigation.*
- *Miscellaneous Public Improvements.*

42. The next entry is *Expenditure on Public Works not classed as Productive.* This answers to the entry *Receipts on account of Public Works not*

classed as Productive on the Revenue side of the Account. A reference to Abstract B will show that the details are given under the following heads:—

State Railways (Capital Account).
State Railways (Working and Maintenance).
Subsidized Railways.
Southern Mahratta Railway.
Frontier Railways.
Irrigation and Navigation.
Military Works.
Civil Buildings, Roads, and Services.

Army Services.

43. The next entry, *Army Services*, is divided into three heads in Abstract B, *viz.*:—

Army.
Military Operations in Afghanistan.
Military Operations in Egypt.

The last two items are, of course, exceptional.

Gain by Exchange.

44. The next entry is *Exchange on Transactions with London.* Up to the present time one item, entitled *Gain by Exchange*, has been entered on the Revenue, and another item, entitled *Loss by Exchange*, has been entered on the Expenditure side of the Account. As regards the item *Gain by Exchange*, I beg to refer those who wish to gain a thorough knowledge of what this entry means to the Report of the Comptroller-General on the Accounts of 1880-81, which was published in the *Gazette of India* of March 4th, 1882. For my present purposes it will perhaps be sufficient to say that every rupee entered under *Gain by Exchange* represents merely the recovery of an amount which has been already charged under *Loss by Exchange*, and which has, therefore, to be written back. There is, I need hardly say, no real gain, using the term in its ordinary signification.

Loss by Exchange.

45. The true meaning of the entry *Loss by Exchange* has been very frequently explained (see especially para. 80 of the Financial Statement for 1881-82). But so long as we continue to employ the words heretofore used, so long will a large body of the public continue to think that the whole amount of this adjustment is really money lost to the tax-payers. To describe fully what this entry means would involve an amount of writing which would be quite inconsistent with the brevity necessarily required in an item of Account. But if we cannot describe what is meant in the body of the Accounts, we can, at all events, avoid the use of words which are misleading. To speak of the total amount entered under *Loss by Exchange* as money lost, is, of course, wholly erroneous, for under any reasonable hypothesis in respect to the relative value of gold and silver, only a portion of the amount can be considered as a real loss. We propose, therefore, for the future, in so far as the published Accounts are concerned, to get rid of the item *Gain by Exchange* on the Revenue side of the Account altogether, to discontinue the use of the word "Loss," and to insert a net figure on the Expenditure side of the Account, under the head of *Exchange on Transactions with London.*

Provincial Surpluses and Deficits.

46. Following the order of entries on the Disbursement side of the General Statement, the next items are the two adjusting entries, namely, *Provincial Surpluses, that is, Allotments to Provincial Governments unspent by them,* and *Provincial Deficits, that is, Portion of Provincial Expenditure defrayed from Provincial Balances.* For the moment I postpone my observations in respect to these two entries.

Total Expenditure charged against Revenue.

47. After these entries the *Total Expenditure charged against Revenue* is given.

Productive Public Works, Capital Account.

48. Immediately under this item comes the *Expenditure on Productive Public Works (Capital Account).* This is the same entry which has formerly

figured in *Statement II*, under the head of *37. Productive Public Works.* The detail of this entry is given at the end of Abstract B under the following heads:—

State Railways.
East Indian Railway.
Irrigation and Navigation.
Madras Irrigation and Canal Company's Undertakings.
Miscellaneous Public Improvements.

Debt Heads.

49. I have, so far, dealt only with the Revenue and Expenditure portions of the General Statement. I now proceed to deal with the Debt heads.

Receipts.

50. The Receipts under *Debt, Deposits, and Advances* are given under the following heads:—

Permanent Debt (net Incurred).
Unfunded Debt (net Incurred).
Deposits and Advances (net).
Loans to Municipalities, Native States, &c. (net Recoveries).
Capital of Guaranteed and Subsidized Companies (net Receipts).
Remittances (net).
Secretary of State's Bills drawn.

Disbursements.

51. Analogous entries are given in respect to the Disbursements on the other side of the Account. Full details in respect to the *Debt, Deposit, and Advance* Accounts will be found in Abstract C, which contains, indeed, more detailed information than has heretofore been given in *Statements IV, VII,* and *VIII.* of the old classification.

Opening and Closing Balances.

52. The General Statement closes, on the Receipt side of the Account, with the balance at the commencement of the year in England and in India, and on the Disbursement side of the Account, with the balance at the close of the year in England and in India.

Provincial and Local Balances.

53. Abstract D gives the *Provincial and Local Balances.* This Account contains, in a somewhat condensed form, the same information as was given in *Statement IX, Closing Balances of the Provincial Governments* under the old classification.

Net Revenue and Expenditure.

54. Abstract E gives the *Net Revenue and Expenditure.* It contains the same information as was given in *Statement X* of the old classification, but arranged in a somewhat more precise form.

Adjusting entries.

55. I have so far stated what it is proposed to do with a view to making the Accounts and Estimates more simple and concise. I now propose to deal with the question of the adjusting entries entitled *Provincial and Local Surpluses and Deficits*, which, as I have already mentioned (para. 14) do not appear to be readily understood.

Explanation of entries.

56. The nature of these entries has frequently been explained before, but it will perhaps be as well that I should endeavour to explain them again. Under the Provincial system of Finance, the Government of India either makes allotments to Provincial Governments, or else hands over to them, in whole or in part, certain branches of the Revenue. If in any one year a Provincial Government spends less than its income, the amount by which it under-spends its income constitutes virtually a debt due by the Government of India to that Provincial Government. If, on the other hand, a Provincial Government, having a balance at its credit, spends in any one year, in addition to the income of that year, a portion of the accumulated balances of former years, then the debt due by the Government of India to that Provincial Government is by so much reduced. It would, of course, be very easy to present an Account which should show nothing but Imperial Revenue and Expenditure, and such an Account would, no doubt, be much more readily understood by the public than one which

embodies Imperial, Provincial, and Local Revenue and Expenditure. But it has been held, and I venture to think rightly held, that the adoption of this course is open to very great objection. It would not present an accurate picture of the sums received and spent by the Government in India. Thus, to take a single instance, under this system the Stamp Revenue for the year 1881-82 would appear as amounting only to £576,252 (see Appendix I. Abstract A), but, as a matter of fact, the Revenue derived from Stamps amounted to £3,381,372, of which £576,252 was Imperial and £2,805,120 was Provincial and Local. If, therefore, we want to show the total amount received and spent by the Government in India, and if at the same time we want to show in the same Account the net result of the year's finance to the Imperial Government only, it is absolutely necessary to make use of two adjusting entries. The *Provincial Surpluses*, that is to say the amounts by which the Provincial Governments have underspent their income and which, as I have already said, constitute a debt due from the Government of India to the Provincial Governments, must be added to the total expenditure. On the other hand, the *Provincial Deficits*, that is to say the portion of Provincial expenditure which has been defrayed from the accumulated Provincial balances of past years, and which, by so much, diminishes the debt due from the Government of India to the Provincial Governments, must be deducted from the total expenditure. This is done in the two adjusting entries which appear on the Disbursement side of the Account in the General Statement.

57. It is very possible, however, even with this explanation, and in spite of the explanatory language now employed for the first time in the General Statement,—to which I invite a reference,—that the matter will not be very readily understood. I have, therefore, appended to this Minute a memorandum (Appendix IV) which deals with the question at greater length, and which may possibly serve to render it more clear to the few people who are interested in the subject. Further, it will be seen on reference to Abstracts A and B of Appendix I that a separation is made between the Imperial Revenue and Expenditure on the one hand, and the Provincial and Local Revenue and Expenditure on the other hand. It will be seen that the Imperial Revenue and Expenditure in England and in India are shown separately, as was the case in *Statements V* and *VI* heretofore published. The whole of the Provincial and Local Revenue and Expenditure is in India, at least the few English items are brought on the Indian part of the Accounts. No such separation is, therefore, necessary. In *Statement III*, formerly published, the Provincial Revenue and Expenditure was shown separately from the Local Revenue and Expenditure. It has been thought, however, unnecessary to continue this separation so far as the Accounts and Estimates attached to the Financial Statement are concerned. It will be seen that in Abstracts A and B no such separation is made. A reference to the columns showing Imperial Revenue and Expenditure alone in Abstracts A and B will show, that although, of course, the several items are different to those shown in the General Statement—Provincial and Local Revenue and Expenditure being included in the latter,—*the net result is the same as that given in the General Statement after the adjusting entries have been made.* Thus, looking at the Accounts for the year 1881-82, the *Total Revenue* is given in the General Statement as £73,695,806, and the *Total Expenditure charged against Revenue* is given as £71,113,079, leaving a surplus of £2,582,727. In Abstract A the Imperial Revenue only is given as £54,618,853, and in Abstract B the Imperial Expenditure charged against Revenue is given at £52,036,126, thus leaving, as in the General Statement, a surplus of £2,582,727.

58. A further change has been made which will, I trust, help towards the ready comprehension of this subject. If reference be made to *Statement III*, *Adjustments in former Statement III.*

published on the occasion of former Financial Statements, in which a distinction is made between Imperial, Provincial, and Local Revenue and Expenditure, it will be seen that the following entries appear on the Expenditure side of the Account :—

Add—

Contributions to Imperial.
" " Provincial.
" " Local.

Deduct—

Imperial Allotment.
Contributions from Imperial.
" " Provincial.
" " Local.

To be discontinued.

59. These adjustments are, without doubt, somewhat complicated and difficult to understand. For the future we propose to get rid of them altogether by passing all adjustments between Imperial and Provincial through the Land Revenue head, that is to say, they will be treated as additions to or subtractions from the Provincial share of the Land Revenue. It will be seen, on referring to the end of Abstract B, that no such entries appear as those which I have quoted from *Statement III* of the old classification.

Fallacy of leaving Adjusting Entries out of account.

60. I am aware that it may,—and by those who are resolved to take an ultra-pessimist view of the financial position of India, very probably will,—be said that the surplus of £59,800 shown, for instance, in the Revised Estimates for 1882-83, is fictitious, and that the correct view of the situation is to take no account of the adjusting Entries and thus show a deficit of £1,465,600.

	£
Revenue	67,913,900
Expenditure	69,379,500
Deficit . .	1,465,600

I can only say that any such statement would be wholly incorrect. As I have already said (para. 8), I am very far from wishing to under-rate the difficulties connected with the administration of the Indian Finances. It is not the duty of the Government, nor is it my duty, to take either an optimist or a pessimist view of the situation, but to lay before the public the facts of the situation as they stand, without exaggeration either in one direction or the other. But I may say that, whatever be the real difficulties connected with the financial administration of India, nothing could be more incorrect than to say, that because the Imperial and Provincial Revenue, taken together, falls short of the Imperial and Provincial Expenditure, taken together, in 1882-83 by £1,465,600, that, therefore, there is anything unsound in the financial situation, or that the surplus on Imperial Account does not in reality exist. On the contrary, so far as this particular argument is concerned, the fact that the Provincial Governments have been able to accumulate considerable sums in past years, and are now able to spend those sums, to a certain extent, on works of public utility, is in itself exceedingly satisfactory. The fallacy of this argument will perhaps become apparent if we look at the converse case presented in the Accounts of 1881-82. The true Imperial Surplus in that year, as appears from the General Statement and from Abstract B, is £2,582,727. But, under the assumption that the adjusting entries should be left out of account, the Surplus would be £4,102,519, that is to say £2,582,727 on Imperial and £1,519,792 on Provincial and Local Accounts. So, again, if we look at the Accounts for the last eleven years, that is to say, from 1871-72 to 1881-82, both inclusive (see Appendix III), it will be seen that there

	£
Revenue (Abstract A) . .	73,695,806
Expenditure (Abstract B) .	69,593,287
Surplus . .	4,102,519

have been six years in which the Revenue exceeded the Expenditure, the combined surpluses amounting to £ 11,494,784. Further, that there have been five years in which the Expenditure exceeded the Revenue, the combined deficits amounting to £12,760,621. The net result of the eleven years is, therefore, a deficit of £1,265,837, a result which, I may observe, cannot be considered as otherwise than satisfactory when it is remembered that during these years two severe famines and one costly war took place, and that the Expenditure includes nearly £1,500,000 as an insurance against future famines. But if we exclude the adjusting entries, we should arrive at a wholly different result. The eleven years would then show a net surplus of £2,041,494, that is to say, this incorrect mode of treatment would show a result of £3,307,331 better than the reality (see the end of Abstract B in Appendix III).

Conclusion.

61. Such, therefore, are the steps we propose to take with a view to facilitate the comprehension of the Indian Accounts and Estimates. It will be seen that the bulk of the published Statements is very considerably diminished, and yet I venture to think that all the details that are really necessary have been given. I need hardly say that for those who require to go into further detail, the Finance and Revenue Accounts (generally known as the Yellow Book), which have always been published, will be available, as well as the Appropriation Audit Report of the Comptroller General, which is published for the first time this year (see *Gazette of India* of March 17th, 1883).

62. The discussions which will, without doubt, ensue in connection with the Financial Statement now published, will probably show whether the object we have had in view has been attained. It is very possible that neither the officers of the Financial Department nor myself are good judges of what will and what will not be readily understood by the public. It is not impossible that our own familiarity with the subject, and the fact that it is our special business to be constantly dealing with these figures, leads us to suppose that the whole subject is more easy of comprehension than is really the case.

Old classification published.

63. With a view to enabling the nature of the changes now made to be more readily understood, I have annexed to this Minute (Appendix II) the Accounts for the year 1881-82 as well as the Estimates for the years 1882-83 and 1883-84 in the forms heretofore published.

Accounts of former years.

64. With a view, also, to enabling comparisons to be more easily made with former years, I annex to this Minute the Accounts from the year 1871-72 arranged according to the new classification (Appendix III).

Appendices.

65. It has heretofore been the custom to publish as Appendices to the Financial Statement, a series of commercial and statistical tables. These will, as heretofore, be published, (see *Gazette of India* of March 17th, 1883) but they will not be appended to the Financial Statement. They will be published separately. In future years the only Statements which will ordinarily be annexed to the Financial Statement will be—

(1) The General Statement.
(2) Abstract A, Details of Revenue.
(3) Abstract B, Details of Expenditure.
(4) Abstract C, Details of Receipts and Disbursements other than Revenue and Expenditure.
(5) Abstract D, Provincial and Local Balances.
(6) Abstract E, Net Revenue and Expenditure.

Services rendered by various officers.

66. I cannot close these remarks without expressing my cordial thanks, on behalf of the Government of India, for the assistance rendered by Mr. Cave

Browne and Mr. Waterfield at the India Office, and by Mr. Westland and Mr. Barbour in India, in dealing with this complicated subject. Should the object we have in view be attained, and the Accounts and Estimates of the future be more readily comprehensible to the public than heretofore, the credit will be mainly due to the labours of these gentlemen.

III.—Accounts for 1881-82.

Accounts, 1881-82.

67. The Accounts of the year 1881-82 show the following result:—

	£
Revenue	73,695,806
Expenditure	71,113,079
Surplus .	2,582,727

Remarks on the Accounts.

68. The year 1881-82 was in every respect one of remarkable prosperity. Almost every branch of Revenue yielded a sum largely in excess of the Estimates. The net *Opium* Estimate (£6,500,000) was exceeded by £1,305,000, of which £1,099,400 was due to excess Revenue and £205,600 to relatively low Expenditure consequent on a rather short Opium crop in Behar. *Salt* gave (net) £164,400 in excess of the Budget, and £220,400 in excess of the Revised Estimate. *Excise* gave £398,400 (net) in excess of the Budget Estimate. The import duties were abolished on March 10th, and allowance was made in the Revised Estimates for a falling off in *Customs* Revenue during the last three weeks of the year on that account. This falling off was, however, more than counterbalanced by the excess receipts from the export duty on rice, which yielded £104,100 more than the Budget Estimate. Owing to a large demand for timber, *Forests* gave (net) £117,800 in excess of the Budget Estimate. A large premium (£155,300) was realised on the Government loan of £3,000,000, which was taken up at an exceptionally high figure ($105\frac{3}{16}$). *State Railways* yielded (net) £119,100 in excess of the Budget, and £101,100 in excess of the Revised Estimates. *Guaranteed and Subsidised Railways* (*net Traffic Receipts*, after deduction of *Interest and Profits*) yielded no less than £722,700 in excess of the Budget, and £136,700 in excess of the Revised Estimates. The *East Indian Railway* (*net Traffic Receipts*) gave £461,900 in excess of the Budget, and £151,900 in excess of the Revised Estimates.

Extraordinary Receipts and Expenditure.

69. It is true that the surplus of the year was swelled by some extraordinary receipts. The portion, which remained to be brought to account during the year, of the *English Contribution for the Afghan War*, exceeded the net War expenditure of the year by £380,600 (see para. 70 of the Financial Statement for 1882-83 and para. 196 of the Appropriation Audit Report for 1881-82). Also the *Salt* Revenue during the last three weeks of the year was exceptionally high. I shall presently allude more specifically to this subject (see paras. 112—115). On the other hand, some very heavy extraordinary payments were made and the Expenditure under *Exchange* was largely in excess of the Estimates. The amount (£670,000) contributed by the Provincial Governments to the Afghan War Expenditure was repaid to those Governments by the Government of India. Special payments, amounting in all to £360,000, were made in connection with the renewal of the Provincial contracts (see paras. 64 and 70 of the Financial Statement for 1882-83). The Expenditure under *Exchange*

exceeded the Estimate by no less than £493,700. This excess was mainly due (1) to the fact that a large demand for bills sprung up at the end of the year, which enabled the Secretary of State to draw £1,212,400 (true sterling) in excess of his requirements for 1881-82, and (2) to the fact that the average rate obtained on the whole of the remittances (£18,412,429, true sterling), was 1*s.* 7·895*d.* against an Estimate of 1*s.* 8*d.*

70. On the whole, it may be said that, if the exceptional expenditure as well as the extraordinary items of Revenue be excluded from the account, the surplus would appear largely in excess even of the high figure (£2,582,727) which it actually attained.

71. For further details in connection with the Accounts of 1881-82, I beg to refer to the Comptroller General's Appropriation Audit Report published in the *Gazette of India* of March 17th, 1883.

IV.—Effect of abolishing the Import Duties.

Effect of abolishing the Import Duties.

72. It is of course too early yet to gauge the full measure of the advantage which India will ultimately derive from the abolition of the import duties, but the figures annexed to this Minute (Appendix V) are of some interest.

73. Exclusive of Government stores the imports of merchandise in the ten months from April 1st, 1882, to January 31st, 1883, amounted to £41,945,202, being £2,775,718 in excess of the imports for the corresponding period of 1881-82 (£39,169,484). The exports amounted to £65,770,066, being £1,324,783 in excess of the corresponding period of the year 1881-82 (£64,445,283).

Import of articles exempted from duty.

74. I append also (Appendix V) a Statement showing the quantities and values of those articles imported into British India, which were exempted from Customs duty last March, during the ten months ending January 31st, 1883, compared with the corresponding period of the year 1881-82.

Increase of Imports.

75. The articles in which an increase is shown in both quantity and value are 40 in number, the most important being Twist and Yarn, which have increased 11·59 per cent. in quantity and 7·5 per cent. in value; Grey Piece-goods, which have increased 1·92 per cent. in quantity and 2·0 per cent. in value; Coloured Piece-goods, which have increased 29·43 per cent. in quantity and 29·47 in value; Hardware and Cutlery, which have increased 22·88 in value; Copper, which has increased 32·07 in quantity and 31·01 in value; Iron, which has increased 34·12 in quantity and 37·59 in value; and Raw Silk, which has increased 43·80 per cent. in quantity and 52·28 per cent. in value. The increase in some minor articles of trade, such as Corals, Jewellery, Brass, Paints and Colours, Shells and Cowries, and Umbrellas are satisfactory indications of general prosperity.

Decrease of Imports.

76. The articles of trade in which a decrease is shown are 14 in number, the most important being White Piece-goods, which have decreased 18·35 per cent. in quantity and 10·88 in value; Silk Piece-goods, which have decreased 25·26 in quantity and 24·89 per cent. in value; and Tea, which has decreased 15·30 per cent. in quantity and 12·72 per cent. in value.

77. The total value of the articles of trade in which there has been an increase is £28,517,941, and of those in which there has been a decrease, £5,499,360; so that, of all articles affected by the remission of the duties, those in which the trade has increased represent a value of more than five times as great as that of the articles in which there has been a decrease. If we balance one set against the other, the total increase in the value of merchandise im-

ported during the ten months is 7·26 per cent. It is, of course, impossible to say with accuracy how far this increase is due to the abolition of the duties and how far it would have taken place had the duties been maintained. All that can be said with certainty on this subject is that the abolition of the duties must have contributed to increase the volume of trade.

General result.

78. Considering the low rate of exchange, which has, of course, operated unfavourably to imports, and considering the Egyptian complications, which not only for some time interrupted trade but, by creating a demand for Government transport, kept freights during part of the year at a higher level than they otherwise would have been, the result may be considered as satisfactory. In a slow-moving country such as India, it was not to be expected that the full advantage to be derived from the abolition of the import duties would be immediately obtained, or that consumption would increase at once in the ratio known to European countries.

79. The relief afforded to trade in general owing to the cessation of all the embarrassment and delay consequent on the levy of duties at the custom-house, cannot be represented in any arithmetical form. It is, however, a very important factor in the consideration of the question. The complaints on various petty matters, which were so frequently addressed to the Government whilst the duties were levied, have now almost entirely ceased.

Effect on Indian goods.

80. Independently of the question of the effect of the abolition of the import duties on the volume of the trade, it is desirable to examine whether the abolition has exercised any appreciable effect upon the import trade in those articles which compete with Indian-made goods of similar kinds.

Cotton goods.

81. Of such articles the most important are Cotton Twist and Cotton Piece-goods. In respect to these articles there has been a general increase, both in the quantity and the value of the imports, except under the head of White Piece-goods.

Twist.

82. The Twist which is imported from Europe does not compete with Indian Twist. For years past the great bulk of the Twist imported has been of counts much higher than any that can as yet be made in the Indian mills, which limit themselves to the production of Twist of counts not exceeding 32 (Mule) and 20 (Water). All such kinds of English Twist were freed from duty in March 1878.

Piece-goods.

83. Of the Grey Piece-goods imported, those classes which compete with Indian-made goods were also exempted from duty in March 1879.

84. White Piece-goods are hardly produced at all as yet in India, except experimentally in one or two of the Bombay mills. As I have already mentioned, there has been a large decline in the imports of this class of goods.

85. The Piece-goods classed as "Other sorts" are not made in India.

86. The remission of the customs duties last year did not, therefore, in any way affect Indian mills, which have had to work without the protection of 3½ per cent. on Twist since March 1878 and of 5 per cent. on Grey Piece-goods of counts below 30s, since March 1879. As was pointed out in the Financial Statement of last year (paras. 210 and 211), the duty which was abolished last March really protected one class of Manchester goods against another, and even to some slight extent protected English goods against those manufactured in India. The duty forced trade into an artificial channel by stimulating the consumption of the coarser kinds of goods and discouraging the use of medium and finer classes to the extent of a differential rate of 5 per cent. I believe I am correct in stating that since the remission of the duty consumers have everywhere shown a tendency to go back to the old styles of cloth.

87. The export of Indian-made Cotton Twist and Piece-goods has increased very largely as compared with the corresponding period of 1881-82. The export of Twist has increased by 44·9 per cent., namely, from 26,346,556 lbs. to 38,179,998 lbs., the increase in the China trade being especially remarkable. Piece-goods have increased to the extent of 31·3 per cent., namely, from 25,484,391 yds. to 33,454,359 yds. I am informed that eight new mills are in course of erection in Bombay, and will commence work during the current year. The prosperity of the mill-owners depends of course to a large extent upon the course of prices. Prices have fallen during the year, with the result that if we look not at the quantities, but at the values, we find that the value of Twist exported has only increased by 29 per cent. and that of Piece-goods by 20 per cent. It is, however, abundantly clear that the Indian cotton trade has in no way been detrimentally affected by the measures taken last March. *Export of Cotton goods.*

88. The import of Raw Silk has very largely increased as compared with the corresponding period of last year, although prices have been fully maintained. It is to a great extent of Chinese origin imported into Bombay for the silk mills and for hand-loom weaving, and into Burma for hand-loom weaving only. Bengal is the only Province of India where the silk-producing industry is conducted on any extensive scale. For many years past it has been in a declining condition. China silk competes with it not only in the European market but in India itself. Bengal has never been able to send any considerable quantity of silk to Bombay, which is supplied almost wholly from sources external to India. But with Madras, Bengal has formerly done a considerable trade, and this trade appears to be declining. On the other hand, the export of raw silk from Bengal to foreign countries has again given some signs of returning vigour, having increased from 281,966 lbs. to 372,072 lbs., which is, however, still below the figure of the corresponding ten months of 1880-81 (398,323 lbs.). *Raw Silk.*

89. Last year, when the import duties were abolished, some apprehension was expressed lest their abolition should injuriously affect the sugar industry of India, and it was urged that that industry stood in need of protection. Without going into the question of the principle involved in this argument, it will be sufficient for me to say that the experience of ten months has shown that no injury to the sugar industry of India has resulted from the abolition of the duties. For all practical purposes it may be said that all the sugar imported into India is refined or crystallized sugar, which is brought from Mauritius and China to Bombay. Refined sugar is only produced to a very small extent in Bengal, the North-Western Provinces, and Madras. It is almost all used for local consumption by Europeans. In the places where such sugar is consumed no sugar has as yet been imported from abroad. The Indian export trade in sugar is carried on mostly from Madras. By far the greater portion is unrefined sugar, that is to say, molasses, jaggery, etc. The removal of the duty, therefore, did not affect Indian sugar at all, and in fact could not have done so. It appears also from the Trade Returns that, whilst the import of refined sugar has decreased from 666,587 cwt. to 519,367 cwt., that is to say by 22 per cent., the export from India of unrefined sugar has increased from 758,054 cwt. to 1,069,509 cwt., that is to say by 41 per cent. Further, the export of refined sugar, which was only 15,580 cwt. in 1880-81 and 29,008 cwt. in 1881-82, increased in 1882-83 to 98,273 cwt. Again, if we look at the internal trade of India, the exports of refined sugar from Bengal to Bombay have increased from 29,465 cwt. in the whole of the year 1881-82 to 61,682 cwt. in the ten months ending January 31st, 1883. *Sugar.*

Tea.

90. Tea is one of the articles which was relieved from duty last March. The imports, however, have not increased, but have, on the contrary, fallen off from 2,393,413 lbs. to 2,027,119 lbs., a reduction of 15¼ per cent. Much of the tea imported into India is intended for trans-frontier consumption in Central Asia. The import trade has, without doubt, been a good deal checked by the heavy duties which are imposed by the Russian Government.

Tobacco.

91. The import of Tobacco has increased from 1,146,803 lbs. to 1,316,350 lbs., an increase of 14¾ per cent., which is very possibly due to the reduction of the duty. This increase of imports has not, however, resulted in any reduction in the consumption of Indian tobacco, the demand for Indian cigars being not only undiminished but increasing.

Importations of silver.

92. A very noticeable feature in the transactions of the year is the large amount of treasure imported (*vide* Appendix V). During the ten months ending January 31st, 1883, the value of the exports of merchandise exceeded that of the imports by £22,153,355. The debt thus due from Europe to India was paid (1) by the net importation of treasure to the extent of £11,193,922, of which £4,394,651 was gold and £6,799,271 silver, and (2) by drafts of the Secretary of State on the Indian Treasury to the extent of £12,804,500, thus leaving a balance of £1,845,067 remitted to India in apparent excess of the trade requirements of the ten months.

93. During the corresponding period of 1881-82 the excess of exports over imports was £23,524,590, the net imports of treasure amounted to only £7,061,635, of which £4,214,855 was gold and £2,846,780 silver, and the amount of Secretary of State's Bills paid was £17,381,100, leaving a balance of £918,145 remitted to India in apparent excess of the trade requirements of the ten months.

94. Attached to Appendix V will be found a few observations upon the progress made in the policy of purchasing Government Stores in India instead of in England. As I have before pointed out it will not be possible to make any very serious impression on the amount of stores imported from England until iron work and machinery, equal in quality and not superior in price to that manufactured in England, can be made in India.

V.—Effect of reducing the Duty on Salt.

Effect of reducing the Duty on Salt.

95. It will be remembered that prior to March 10th, 1882, the duty levied on Salt in Bengal was R2-14 a maund. Elsewhere, except in Burma and the trans-Indus districts of the Punjab, duty was levied at the rate of R2-8 a maund. On March 10th, 1882, the duty was reduced to an uniform rate of R2 a maund all over India, except in Burma and the trans-Indus districts of the Punjab, where no change was made.

96. The main points to be considered in connection with the reduction of the duty are (1) whether the retail price of Salt has fallen, and (2) whether consumption has increased.

Fall of retailed price.

97. As regards the first point, there can be no doubt whatever that, generally speaking, the reduction has, to a greater or less extent according to the circumstances of each locality, reached the consumer. The following table shows the retail price per maund of Salt (1) in the second half of February 1882, that is to say, immediately before the reduction of the duty; (2) in the first half of June 1882, that is to say, about three months after the reduction; and (3) in the first half of January 1883, that is to say, about 10 months after the reduction.

The figures give the average price struck on the totals for all the districts in each province.

Comparative price lists

PROVINCES.	Second half of February 1882.			First half of June 1882.			Fall in prices per maund in June 1882, as compared with February 1882.			First half of January 1883.			Fall in prices per maund in January 1883, as compared with February 1882.		
	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.
Madras	3	2	5	2	10	4	0	8	1	2	9	8	0	8	9
Bombay	2	15	5	2	10	6	0	4	11	2	9	1	0	6	4
Bengal	4	7	1	3	6	6	1	0	7	3	6	2	1	0	11
Assam	5	9	1	4	12	5	0	12	8	4	10	2	0	14	11
North-Western Provinces	4	3	4	3	12	11	0	6	5	3	9	6	0	9	10
Oudh	4	7	1	4	0	5	0	6	8	3	14	1	0	9	0
Punjab	3	9	10	3	0	9	0	9	1	2	15	8	0	10	2
Central Provinces	4	9	2	4	2	11	0	6	3	3	14	5	0	10	9
Hyderabad Assigned Districts	4	7	1	4	0	5	0	6	8	3	13	8	0	9	5
Mysore	4	2	1	3	14	10	0	3	3	3	12	11	0	5	2
Coorg	4	6	7	4	3	4	0	3	3	4	3	10	0	2	9
Rajputana	3	9	2	3	3	5	0	5	9	3	0	6	0	8	8
Central India Agency	4	1	3	3	9	6	0	7	9	3	6	6	0	10	9

Average fall of price.

98. It will be seen that, with the single exception of the small province of Coorg, prices fell materially within the first three months after the reduction of duty, and that ten months after the reduction, prices had reached a still lower level. In Coorg only have prices slightly increased since the first fall after the reduction, but they are still about 4 per cent. lower than they were just before the reduction. Mysore also shows, comparatively speaking, only a small fall in price, *viz.*, from R4-2-1 to R3-12-11, or 7·74 per cent. In the other provinces the fall ranges from 12·66 per cent. in Oudh to 23·8 per cent. in Bengal. As the reduction of duty was about 30 per cent. in Bengal as compared to 20 per cent. elsewhere, it was, of course, to be expected that the fall of price would be proportionately great in that Province.

Official reports

99. The testimony of official reports confirms the conclusion to be drawn from the price lists. Thus, to quote one of many such reports, the Deputy Commissioner of the Sonthal Pergunnahs, writing very shortly after the reduction of duty says—

"The most important change is that in the retail price of common eating Salt. The "reduction of duty reached the masses to a certain extent before the close of the year "under report (1881-82). It has since reached them even more perceptibly. This reduc-"tion in cost may have an important effect upon this district, for it may lead to a very "considerable expansion of the fishing industries, and thus provide occupation for the "surplus population and for the agricultural population when work on the land is slack. "One consignment of coarse salt has, I hear, been already sent to Sahibgunge for fish-"curing purposes. * * * * Salt-fish, properly prepared, "would be an important and valuable addition to the food-supply of this district."

"A large future," the Lieutenant Governor of Bengal observes in reviewing this report, "lies before this (the fish-curing) industry."

Publicity.

100. It will be remembered that some special measures were adopted with a view to ensuring publicity being given to the reduction of the duty. These

measures appear to have been generally attended with success. In Behar, especially, a recent report says "the news that the Salt Tax had been reduced " * * * is said to have spread with unexampled quickness."

Increased consumption.

101. I now turn to the question of increased consumption. The following table shows the consumption during the eleven months from March 1st, 1882, to January 31st, 1883, compared with the corresponding period of the year 1881-82. The figures for Burma are excluded, as no change was made last March in the rate of duty levied in that province. I may remark, however, that the consumption in Burma has up to the present time been less in 1882-83 than it was in 1881-82.

In thousands of maunds (000s *omitted*).

Comparison of 1881-82 and 1882-83.

PROVINCE.	Consumption, March 1st, 1881, to January 31st, 1882	Consumption, March 1st, 1882, to January 31st, 1883	Percentage of increase + or of decrease —.
	Maunds.	Maunds.	
Bengal	8,207	8,723	+ 6·29
Inland Customs	6,178	6,112	— 1·07
Bombay	4,361	4,695	+ 7·66
Sindh	148	166	+ 12·16
Madras	5,604	6,405	+ 14·29
TOTAL	24,498	26,101	+ 6·54

Increases and Decreases since 1877.

102. The following figures show the increase or decrease for the eleven corresponding months of each year, from 1874-75, as compared with the previous year:—

				Maunds.
March 1st, 1874,	to	January 31st, 1875		+ 288,000
" 1875	"	1876		+ 77,000
" 1876	"	1877		+ 498,000
" 1877	"	1878		+ 491,000
" 1878	"	1879		+ 367,000
" 1879	"	1880		+ 1,724,000
" 1880	"	1881		— 690,000
" 1881	"	1882		+ 1,016,000
" 1882	"	1883		+ 1,603,000

Difficulty of making accurate comparisons.

103. So many changes have been made since 1873 that it is difficult, by any comparison with past years, to arrive at a thoroughly accurate conclusion as to the extent to which consumption has been stimulated by the reduction of the duty. Of course, under normal circumstances, as the population grows the consumption of Salt will also increase, if no disturbing elements, such as a change in the rate of duty or a famine, intervene. This normal growth of consumption has generally been taken at rather less than 1 per cent. It is, however, to be observed that the large increase in 1879-80 (1,724,000 maunds) followed on a year of relatively low consumption and was again followed by a year of relatively low consumption. On the other hand, 1881-82 was a year of high consumption, the increase being 1,016,000 maunds over 1880-81. It is, therefore, especially satisfactory to note that, in spite of the high consumption in 1881-82, the year 1882-83 shows an increase of no less than 1,603,000 maunds. There can be no doubt that a very considerable portion of this increase is due to the reduction in the duty.

104. If we turn to the details of each province, some remarkable differences in the rate of increase are observable.

105. The largest increase (14·29 per cent.) is shown in Madras. This was to be expected. As I mentioned in the last Financial Statement (para. 199) the people of Southern India require more Salt than the more Northern populations, whose principal food consists of wheat and pulses. Moreover, the people in Madras have, in quite recent times, been accustomed to a lower rate of duty. In view to the abolition of the Customs Line the duty in Southern India was raised in December 1877 from Re. 1-13 to R2-8 a maund. In consequence, consumption was, without doubt, curtailed. It was to be expected that, so soon as the duty was reduced, the people would readily go back to their old rate of consumption. *Madras.*

106. The reduction of duty is not, however, the sole reason why the increase is so large in Madras. In the first place a great deal has been done within the last year or so to improve the organisation of the Salt Department in the Madras Presidency, with the result that illicit consumption has probably been to some extent checked. And, in the second place, Madras Salt has been for some years displacing the Salt supplied from Pooree. The figures given in the margin show that the quantity of Salt supplied from the Pooree warehouses has been steadily falling off for the last four years, and that the falling off in 1882 has been especially remarkable.

	Maunds.
1879-80	308,384
1880-81	241,559
1881-82	163,932
1882-83 (ten months)	90,722

107. The increase in consumption in Sind has been nearly as great as in Madras, *viz.*, 12·16 per cent. The total consumption in this province is, however, small. A portion of the increase is probably due to Sind Salt having to some extent taken the place of Rock Salt in the Lower Punjab. *Sind.*

108. The increase in Bombay, though considerable (7·66 per cent.) falls far short of that in Madras and Sind. A portion of this increase is, without doubt, due to Bombay Salt having to some extent displaced Sambhur Lake Salt in Northern and Central India. *Bombay.*

109. Bengal shows an increase of 6·29 per cent. I have already mentioned (para. 106) that the territorial area supplied from Bengal has, in one quarter, been restricted, owing to Madras having, to some extent, taken the place of Pooree Salt. On the other hand, the abolition of the differential rate of duty on sea-borne Salt has, of course, placed that Salt in a better position to compete with Sambhur Lake Salt in the North-West Provinces and Oudh. An indication of the extent to which this displacement has taken place is given in the following figures, which show the quantity of Cheshire Salt imported by rail into the North-West Provinces and Oudh during the last four years :— *Bengal.*

	Maunds.
1879-80	32,306
1880-81	27,405
1881 82	31,957
1882-83 (six months only)	107,589

There was also during the year, for the first time, an importation of Cheshire Salt,—to the extent of about 10,000 maunds,—into the Central Provinces.

110. The only quarter where a decrease is shown is under the head of "Inland Customs." This is mainly Sambhur Lake Salt, which supplies Northern India. The territorial area heretofore supplied from this source has been much restricted. As I have already mentioned (paras. 108-109) Bombay Salt from the west, and Cheshire Salt from the east, have both pushed their way into the territory heretofore supplied mainly from the Sambhur Lake. Under these circumstances, the fact that there has only been a decrease of 1·07 per cent. on the Salt sold by the Inland Customs Department shows that the people, within the more limited area now supplied by that Department, have increased their consumption. This was to be expected, for it is certain that the abolition *Inland Customs.*

of the Customs Line in 1878 resulted in a great rise of price in the Native States of Rajputana, and that the people of those States, in consequence of the enhanced price, curtailed both their own personal consumption and that of their cattle. It was, therefore, to be expected that, with a reduction of duty, a tendency would be shown to revert to the old rate of consumption. The Governor-General's Agent reports that "there is no doubt whatever that the "late reduction has reached the consumer and, generally speaking, I may say "that he has benefited exactly to the extent of the reduction made in the duty."

Financial effect of reduction.

111. Turning to the financial effect of the measure, it is to be observed that an increase of consumption to the extent of 1,603,000 maunds represents, at Rs. 2 a maund, an additional revenue of £320,600. To the extent of this sum, therefore, it may be said that the loss of revenue consequent on the reduction of duty (£1,400,000) has been recouped by the increased consumption of eleven months.

Comparison with Estimate

112. Regarding the matter from the point of view of the anticipations framed last March, it is to be observed that, in order to arrive at a proper appreciation of the facts of the case, it is necessary to consider the figures for the years 1881-82 and 1882-83 together. The duty, it will be remembered, was lowered on March 10th, 1882. The immediate effect of the reduction was to give a great stimulus to clearances of Salt in Bengal, and, although to a less degree, to wholesale purchases elsewhere. The market became over-stocked, and consequently during the early months of the current financial year, the revenue suffered. It follows, therefore, that the revenue of 1881-82 was disproportionately increased, and that of 1882-83 disproportionately diminished, by the course of trade during the last three weeks of March 1882.

113. The gross revenue for 1881-82, after making what was at the time considered a reasonable allowance for a reduction of the revenue during the last three weeks of the year, was, in framing the Revised Estimates, taken at £7,213,000. The actual receipts were £7,375,620, being £162,620 in excess of the estimate.

114. The gross Revenue for 1882-83 was estimated last March at £6,049,000. It is now estimated at £6,128,700, being £79,700 in excess of the Budget Estimate. This figure does not, however, accurately represent the full amount by which the Revised exceeds the Budget Estimate of Revenue. The Expenditure under *Salt* is now taken at £139,600 less than the Budget Estimate. To the extent of £59,000 this large decrease of Expenditure is due to the following cause. At the commencement of the financial year a system prevailed in Northern India under which Salt was conveyed by the Government from the Salt sources to certain depôts. The charges likely to be incurred on account of transport from the sources to the depôts appeared on the Expenditure side of the Estimates of 1882-83, and, inasmuch as the cost of transport was added to the selling price of Salt at the depôts, an analogous amount appeared on the Revenue side of the Estimates. During the year the depôt system was abandoned, with the result that both the Revenue and Expenditure under *Salt* were reduced to the extent of £59,000. The real excess of Revenue over the Budget Estimate is, therefore, not £79,700, but (£79,700 + £59,000) £138,700.

115. Taking the two years together, therefore, the result is that the Estimate of gross Revenue framed last March stood at £13,262,000, and that the Estimate now stands at £13,504,320, being £242,320 in excess of the Original Estimate. To this figure, however, it is, as I have already explained, necessary to add a sum of £59,000, thus bringing up to £301,320, the true figure by which the Salt Revenue has exceeded the Estimate framed last March.

Results satisfactory.

116. Very rapid advance in this, or in any other matter, is not to be expected in India. But on the whole it may be said that the results obtained so far in

connection with the reduction in the duty on Salt are satisfactory. The progress in the direction of increased consumption has been greater than was anticipated at the time the Budget Estimate was framed last March. Should the same rate of increase continue the Revenue, at the reduced rate of duty, will in less than three years from the present time stand at the same figure as it did prior to the reduction of the duty.

VI.—Revised Estimates for 1882-83.

Revised Estimates for 1882-83.

117. Up to the present time the Estimates for the year about to expire, which are presented at the time the Financial Statement is made, have been termed the Regular Estimates. I have been unable to discover how or why the word "Regular" came to be adopted. It was used by Mr. Laing in 1861. It was not used on the occasion of the Financial Statement of 1862, but it reappeared in 1863, and its meaning was explained by Sir Charles Trevelyan in a foot-note. Since 1863 the word has always been used.

118. There does not appear to be any reason for continuing the use of a word, which can only be understood by those who know the technical meaning attached to it, when another word, which any one can understand, is available. For the future, therefore, the word "Revised" will be used instead of "Regular."

119. I proceed to deal with the Revised Estimates for the year 1882-83.

General Situation in March 1882.

120. The financial year which is about to close has presented many remarkable features. At the commencement of the year the salient points of the financial situation were as follows. The country had at length recovered from the disastrous effects of the famine of 1877-78. The return of peace enabled the Government to turn its attention to those fiscal and domestic reforms, the consideration of which had necessarily been postponed during the continuance of the Afghan war. A large surplus was available. A favourable opportunity presented itself, therefore, for the execution of certain fiscal reforms, the desirability of which had long been recognised. With the exception of the duty on wine, spirits, malt liquor, arms, ammunition, opium, and salt, the whole of the import duties were abolished. A large reduction was effected in the duty on salt. Some substantial relief was afforded to the agricultural classes in the North-Western Provinces and Oudh.

Dangers peculiar to Indian finance.

121. Hardly had effect been given to these important and beneficial reforms, when it became apparent that three out of the four peculiar dangers to which the finances of India are exposed would, to a greater or less degree, have to be encountered in the immediate future. These dangers are war, a diminution of the Opium revenue, an increase of expenditure on account of charges payable in sterling, and famine. In respect to every one of these dangers,—including, in the particular instance in point, war,—it may be said that their occurrence is governed by causes over which the Government of India can exercise little or no control. On the other hand, the entire brunt of bearing three out of four of these risks falls on the Imperial Government of India.

The Provincial system.

122. In connection with this last remark I wish for one moment to digress, in order to show the bearing of the Provincial system of finance upon the points immediately under discussion.

Its many advantages.

123. The policy of financial decentralisation, which was not the least of the numerous benefits conferred by Lord Mayo and Sir John Strachey on India, has been productive of the most beneficial results. In the remarks I am about to make I wish it to be clearly understood that I am very far from wishing to say anything in the slightest degree condemnatory of that policy. On the contrary it is, as is well known, a policy which commands the entire approval of the present Government, and with which, I may perhaps be permitted to say, I heartily sympathise. The advantages of the system far outweigh any

And one disadvantage.

of its disadvantages. On the other hand it cannot be denied that this very desirable reform has been unavoidably accompanied with one disadvantage, and it is to this disadvantage that, for reasons which I will presently specify, I now wish to allude.

Developments of the policy.

124. It will be remembered that the original policy of decentralisation has received further development on the two occasions,—first in 1877, and again in 1882,—when the quinquennial contracts between the Imperial and Provincial Governments terminated.

Arrangements under contracts of 1882.

125. On the occasion of the last Financial Statement (paras. 38—64) I explained fully the precise terms of the new Provincial contracts. It may, however, be convenient that I should again explain the general nature of the arrangements resulting from those contracts.

126. The Provincial Governments now receive the whole of the Revenue under heads which produce about £4,000,000 a year, half of the Revenue under heads which produce about £8,000,000, a larger or smaller percentage on heads (chiefly Land Revenue) which produce about £23,000,000, and an almost nominal share in Revenues which produce about £7,600,000. On the other hand, the Provincial Governments administer the Expenditure wholly under heads for which the grants amount to about £15,000,000, and to a very small extent under heads for which the grants amount to about £4,000,000 a year. In other words, about three-fifths of the Revenue of British India, amounting roughly to £42,000,000, and about one-fourth of the Expenditure, amounting roughly to about £19,000,000 a year, have, under the contract of 1882, been provincialised; that is to say, the Provincial Governments have to a greater or less extent, according to the circumstances of each head, an interest in and responsibility for their administration.

Stability is essential to the system.

127. It is essential to the proper working of the Provincial system of finance that an element of stability should, to as great an extent as possible, be imported into the arrangements between the Imperial and Provincial Governments. Unless the latter are assured that any increase of revenue consequent on improved management, or any savings which may accrue from economical administration, will remain at their own disposal, but slight inducement will be offered to them to improve the management of their resources or to exercise economy in their administration. Accordingly, in concluding the contracts of 1882, the assurances previously given to the effect that the Imperial Government would not call on the Provincial Governments for any pecuniary assistance, save on occasions of very great and extraordinary emergency, were ratified and to some extent emphasised. The money (£670,000) contributed by the Provincial Government towards the expenses of the Afghan war was at the same time repaid.

Famine the only danger to which Provincial finance is exposed.

128. It thus happens that, of the four dangers to which I have alluded above, one only,—famine,—can, save under very extraordinary circumstances, affect Provincial finances. I am far from condemning this arrangement. On the contrary, I think it is, on the whole, the best of which the circumstances of the case admit. It is the Provincial Governments, and not the Government of India, who are brought in immediate contact with the people. They supervise the whole of the ordinary administrative work of the country. Through their instrumentality, or through agency working in close connection with their officers, most of the smaller, and some of the larger, public works are executed. It is a distinct advantage that, should any sudden emergency arise, such as war, a diminution of the Opium Revenue, or a further depreciation in the value of silver, the Provincial Governments should be able to feel that the progress of any administrative reforms they may have undertaken, or the execution of any public works for which Provincial funds are available, will not be checked. On the other hand, it cannot be denied that, whilst the probability of any such

emergency arising has in no degree diminished since the adoption of the Provincial system of finance, the power of the Government of India to cope with an emergency is to some extent impaired by reason of the pledges taken towards the Provincial Governments.

No further imperial grants can be made.

129. I make these remarks for the following reasons. All the new contracts have now been finally concluded. I mentioned in the last Financial Statement (para. 45) that some questions still remained outstanding with the Madras Government. These have now been settled. Under these circumstances it is very desirable that it should be fully understood that no further changes can be made in the terms of the several contracts. The Government of India, on its side, will adhere strictly to the principles laid down in the Resolution of September 30th, 1881. On the other hand, it must call upon the Provincial Governments to abide with equal strictness to their portion of the contracts. The contracts have not been made in any illiberal spirit. Each Provincial Government starts with a balance at its credit and with a normal revenue in excess of its normal expenditure. Under these circumstances the Provincial Governments must look solely to the gradual development of their own resources, and to economy in their own administration, to provide whatever further funds may be required for services classed as Provincial. The Government of India cannot entertain any further proposals for increased Imperial grants on account of those services. It may be, and probably is, the case that in almost every Province of India the funds available are not commensurate with the work which sooner or later will require to be done. That is the normal condition of a country whose necessities are great, whilst the tax-paying power of its population is small. Under these circumstances, progress in many directions will possibly be comparatively slow, and it is inevitable, under all the conditions of Indian Government, that it should be slow. But what I particularly wish to point out is that the Government of India cannot at present make any further grants from Imperial funds in order to ensure more rapid progress. Indeed, in some respects it may be said that the Provincial Governments are in a better position to provide whatever funds may be required than is the case with the Imperial Government. For the reasons which I have already given an element of stability is imported into Provincial finance which Imperial finance cannot at present possess. Not only do the three points to which I have alluded constitute dangers which are wholly borne by the Imperial Government of India,—not only does the fourth danger (famine) materially affect Imperial as well as Provincial finance,—but if any further fiscal reforms are to be made,—and there are several which it would be very desirable to make,—any loss of money which may accrue from their execution must be borne by the Imperial Treasury.

Altered situation during the year.

130. To return from this digression. I have said (para. 121) that hardly had the large fiscal reforms of last year been carried out when it became apparent that three out of the four dangers to which the finances of India are specially exposed would have to be encountered in the immediate future.

Egyptian Expedition.

131. In the first place, we have had a war. The cost of the Indian Contingent which was sent to Egypt is now estimated at £1,297,000. Her Majesty's Government has intimated its intention of repaying £500,000 (true sterling) of this amount to the Government of India. This sum of £500,000 will be brought to credit at once. A corresponding reduction will take place in the Secretary of State's drawings for 1883-84. The net cost of the Egyptian Expedition to the Indian Treasury will, therefore, be £797,000.*

* This is the net figure which appears in the Revised Estimates for 1882-83, but in 1883-84 there will be a diminished charge under *Exchange* by reason of the reduction of £500,000 (true sterling) in the amount of the Secretary of State's drawings. The diminution of expenditure under this head may at present rates be calculated at about £115,000. It may be said, therefore, that the ultimate net charge which will fall on the Indian Revenues by reason of the Egyptian Expedition is £682,000 (R68,20,000).

Opium.

132. Turning to Opium, I give below the net Revenue for the last four years:—

		£
1878-79		7,701,000
1879-80		8,252,000
1880-81		8,451,000
1881-82	Revised Estimate	7,838,000
	Actuals	7,805,000

133. The fluctuations in the Opium Revenue from month to month, and indeed, from week to week, are so considerable that it is very difficult to make any very close estimate even for the short period of the present financial year which remains to expire. According to the best estimate that can be framed, however, the net Revenue will probably amount to £7,217,000, being £33,000 less than the Budget Estimate. The deficiency is due to the Expenditure being greater by £95,000 than was anticipated last March. This excess expenditure is partly due to the fact that the Opium crop in Bengal was a good one, and that, therefore, more money than was expected had to be paid for crude Opium, and partly to the fact that 2,000 maunds of Malwa Opium were purchased for the manufacture of Excise Opium. The excess expenditure is partly balanced by an increase of Revenue to the extent of £62,000 over the Budget Estimate.

Competition of the Chinese drug.

134. It will be seen, therefore, that the estimated net Revenue from Opium for the current financial year is less by £1,234,000 than the actual receipts of 1880-81, less by £621,000 than the Revised Estimate for 1881-82, and less by £588,000 than the Actuals of 1881-82. There can be little doubt that the main cause of this progressive diminution is to be found in the increased competition of the indigenous Chinese drug, to which I alluded in the last Financial Statement (paras. 143—145). The falling-off in the Opium Revenue has not seriously disturbed the finances of the year. The net Budget Estimate will probably be nearly realised. What, however, I wish to point out is, that in former years Opium has very often yielded a large sum in excess of the Estimate, and has thus enabled the Government to meet any unforeseen demands which might be thrown upon it during the course of the year. Nothing of this kind has occurred during the current year. On the contrary, the Opium Revenue is, as I have already mentioned, likely to fall below the Budget Estimate of £7,250,000 by £33,000. I shall presently revert to this question in dealing with the Budget Estimate for the year 1883-84 (paras. 195—207).

Exchange.

135. Turning to the question of Exchange, it is to be observed that the Budget Estimate provided for the sum of £15,342,000 (true sterling) being remitted to England, and that the rupee was taken at 1*s.* 8*d.* During the last three weeks of March 1882 bills to the extent of £908,000 (true sterling) in excess of the requirements of the year 1881-82 were placed on the market. This amount was taken in deduction of the drawings for the current year, which were thus, so far as this transaction only is concerned, reduced to £14,434,000 (true sterling).

Serious inconvenience due to instability in the value of the rupee.

136. At no period has the inconvenience to India of having to make a large annual payment in sterling been more apparent than during the current year. I will not now attempt to discuss whether it is to the advantage of India that the value of the rupee expressed in sterling should be low, that is to say lower than it used to be when the relative values of gold to silver were as 1 to 15½. That is a subject on which a great deal might be said. But it is not the fact that the value of the rupee is, comparatively speaking, low that causes inconvenience. It would be possible, although it might be exceedingly troublesome, to adjust the Indian fiscal system to a rupee of any value. What causes inconvenience alike to Government and to trade is that the value of the rupee is unstable. It is impossible to state accurately in Indian currency what the annual liabilities of the Government of India are. Those liabilities have

to be calculated afresh every year according to the variations which take place in the relative value of gold and silver, and a calculation which will hold good for even one year is exceedingly difficult to make. In March 1882 the value of the rupee was taken at 1*s.* 8*d.*, and at the time this estimate was made it was a reasonable one, based on the facts of the past and present. The value of silver was then about 52*d.* an ounce, which corresponds with a value of 1*s.* $8\frac{8}{16}$*d.* to the rupee. But since then the value of the rupee has been as high as 1*s.* $8\frac{5}{16}$*d.*, and as low as 1*s.* $7\frac{1}{16}$*d.* The average price obtained for the bills, amounting to £14,184,000 (true sterling), placed on the market up to March 9th, 1883, has been 1-$7\frac{13}{16}$*d.* When the Budget was framed it was thought that a debt of £14,184,000 (true sterling) would be liquidated by a payment of R17,02,03,000. It has actually cost R17,43,81,000 to liquidate that debt. It is sufficient to state these facts in order to show the grave inconvenience to the Government which results from the unstable value of the rupee.

Southern Mahratta Railway and Famine Insurance.

137. It will be desirable that I should explain in this place two financial transactions of the year which are intimately connected with each other and with the Expenditure under *Exchange.* The first relates to the transactions of the Southern Mahratta Railway Company. The second to the application of the annual grant of £1,500,000 under *Famine Relief and Insurance.*

138. The Southern Mahratta Railway was commenced by the Government as a famine work in April 1879, and work was afterwards recommenced by Government in November 1881. Up to the end of 1881-82 £394,000 had been spent on it, of which £291,000 had been charged to the Protective grant. A further sum of £369,800 was provided in the Budget Estimates for 1882-83 from the Protective grant for expenditure on this line.

139. In the summer of 1882 the line was handed over to a private Company. Capital to the extent of £1,724,600 (true sterling) has already been raised in London and paid to the Home Treasury of the Government of India. Of this amount about £550,000 is due to the Government for work already done, the remainder being intended to provide funds for the continuation of the works. The amount to be re-credited to the Protective grant during the present year is estimated to be £270,000, besides the expenditure incurred this year, and whatever is repaid will be credited to the head of *Famine Relief and Insurance* and become available for the construction of Protective Works, in addition to the annual grant of £750,000. Further, the original allotment of £369,800 made in the Budget from the Protective grant for expenditure on the Southern Mahratta Railway became available for expenditure on other Protective Works. The Public Works Department was, however, unable to spend the large sum of money which thus became available on Protective Works during the year. Their total net expenditure on these works in 1882-83 is now estimated at only £144,200. It was thought undesirable not to utilise at once the large sum of money belonging to the Famine Insurance grant which was thus available. A transfer of £605,800 will, therefore, be made to the Account of the Commissioners for the Reduction of Debt, thus increasing the amount available during the year for reducing debt to £1,330,200. A demand for money having recently sprung up, and the Secretary of State having already drawn the total sum required for the annual expenditure in England, it is contemplated to remit home an additional sum of about £1,000,000 (true sterling) during 1882-83, to invest this sum, and to apply it, as opportunity may offer, to the reduction of sterling debt in England. The Commissioners have been consulted on the subject, and approve of this arrangement. A separate account of the transaction will be rendered to them. The cost of the bills drawn in order to carry out this transaction will be debited to the Account of the Commissioners for the Reduction of Debt. In 1883-84 a reduction will be made in the amount available for *Reduction of Debt,* and a corresponding increase in the amount available for *Protective Works,* that is to say, the former having, in 1882-83, been increased

Reduction of Debt

to £1,330,200 will, in 1884-85, be reduced to £131,700 and the latter having, in 1882-83, been reduced to £144,200, will, in 1884-85, be increased to £1,355,800. It is estimated that the direct expenditure on *Famine Relief* in 1882-83 and 1883-84 will be £25,600 and £12,500, and consequently the aggregate expenditure on *Famine Relief*, *Protective Works*, and *Reduction of Debt* will be £1,500,000 in each of the years 1882-83 and 1883-84.

140. So far I have only dealt with the transactions of the Southern Mahratta Railway Company mainly in so far as they affect the Revenue and Expenditure of the year. I now turn to the consideration of the transactions in so far as they have affected the Ways and Means of 1882-83.

141. As the capital of the Company was paid to the Home Treasury of the Government of India, it was necessary, in order to enable the Company to proceed with its works, to provide funds for the Company from the Treasuries of the Government of India. A sum estimated at £480,000 (£400,000, true sterling) had to be so provided. For this, of course, no provision had been made in the Estimate of Ways and Means for the year. The Secretary of State, therefore, undertook to reduce his drawings during 1882-83 by an amount of £400,000 (true sterling), but he did not reduce his drawings by the total amount of the paid up capital of the Company. The balance of the money paid by the Company to the Secretary of State in excess of £400,000 (true sterling) was used to strengthen the Home cash balance, and thus enable the Secretary of State to purchase the Madras Irrigation and Canal Company's undertaking. It results, therefore, that, inasmuch as the Government of India has to supply funds for the Company in India at a rate of exchange of 1*s.* 8*d.*, every £1 paid to the Company in India involves a payment of R12, of which R2 appears as expenditure under *Exchange*. As a matter of fact the total expenditure under *Exchange* is, on this account, increased by £126,500 in 1883-84.

Result of these Operations.

142. I trust that I have made these operations clear. They are somewhat complicated. The general result, so far as the drawings and the expenditure under *Exchange* of the year 1882-83 are concerned, is as follows: (1) The Secretary of State's drawings for the year 1882-83 are now estimated at £15,042,000 (true sterling), of which £14,184,000 (true sterling) had been drawn up to March 9th; (2) the expenditure under *Exchange on Transactions with London* is now estimated at £3,116,000, being £341,000 in excess of the Budget Estimate; (3) a further sum, estimated at £227,000, representing *Exchange* on the remittance home of the sum of £1,000,000 (true sterling) will be charged against *Appropriation for the Reduction of Debt* (*vide* Abstract C).

	£	£ (True Sterling)
Original Estimate		15,342,000
Deduct:—		
(1) Excess drawings in 1881-82 in round figures . . .	900,000	
(2) Reduction by Secretary of State on account of Southern Mahratta Railway transactions . .	400,000	
Total deductions .	1,300,000	
Add:—		
(1) Remittance on account of Debt Commissioners . .	1,000,000	
Net deduction . .		300,000
Revised Estimate of drawings .		15,042,000

Budget Estimates, 1882-83.

143. The Budget Estimates for 1882-83 was as follows:—

	£
Revenue	66,078,000
Expenditure	65,793,000
Surplus .	285,000

Revised Estimates, 1882-83.

144. I have already mentioned (para. 131) that net Expenditure to the extent of £797,000, for which no provision was made in the Budget, was incurred during the year on account of the Egyptian Expedition. Also that the Expenditure under *Exchange* is now estimated at £341,000 in excess of the Budget Estimate

(para. 142). In spite, however, of the Egyptian expenditure, of the heavy charge for *Exchange*, and in spite of the fact that the net *Opium* Revenue is expected barely to come up to the Estimate (para. 133); the Revised Estimate shows a small surplus of Revenue over Expenditure. It is as follows:—

	£
Revenue	67,914,000
Expenditure	67,854,000
Surplus .	60,000

Reasons of surplus.

145. This satisfactory result is mainly due to two causes. In the first place the harvests were everywhere good, and the country has generally been in a prosperous condition. In the second place, in view of the large fiscal reforms which were carried out last year, it was thought advisable to frame all the Estimates of Revenue and Expenditure with even more than the usual caution. Otherwise it would not have been prudent to have undertaken those reforms.

Increases of Revenue.

Diminutions of Expenditure.

146. Almost every branch of Revenue shows an increase over the Budget Estimate, whilst many branches of Expenditure show a diminution as compared with the Budget.* Thus the net *Land Revenue* (including *Portion of Land Revenue due to Irrigation*) shows an improvement of £172,000, of which £60,000 is on account of increased Revenue, and £112,000 on account of a diminution in Expenditure. *Forests* (net) show an improvement of £107,000; *Excise* (net) of £288,000; *Customs* (net) of £91,000; *Salt* (net) of £219,000, of which £80,000 is for excess Revenue, and £139,000 for diminished Expenditure; *Stamps* (net) of £68,000; *Railways* including those classed as Productive Lines (*State*, *Guaranteed* and *East Indian*) of £225,000, net; and *Irrigation and Navigation* (net) of £53,000 on the Ordinary and £17,000 on the Productive Account. The *Marine* Expenditure (net) is £104,000, the *Army* Expenditure (net) £74,000, and the Expenditure (net) under *Law and Justice* £121,000, less than the Budget Estimate.

Exceptional receipts.

147. The Revenue of the year has been swelled by two exceptional receipts. In the first place, certain remissions of *Land Revenue* were contemplated in the Bombay Presidency last year, and in order to meet the loss on Imperial account involved in those remissions, a sum of £251,000 was credited to the Bombay Government in the Accounts of 1881-82. The amount remitted has, however, turned out to be less by £101,000 than was anticipated. This amount has, therefore, been again brought to the credit of the Imperial Government.

Patwari Fund.

148. In the second place, the balance of the Patwari Fund in the North-West Provinces, amounting to £199,000, has been brought to the credit of the Imperial Government. Under the arrangements made last year in connection with the abolition of the Patwari cess (see Financial Statement for 1882-83, paras. 59—

* In considering these figures it is to be borne in mind that the total amount by which the Revised Estimate, whether of an item of Revenue or of Expenditure, differs from the Budget Estimate, does not necessarily go to swell or diminish the Imperial surplus. Thus, to take a single example, an excess in gross Revenue of £284,900 under *Excise* means that the Imperial Government expects to receive £142,450 and the Provincial Governments £142,450, more than was originally estimated. So also, to take an example on the Expenditure side of the Account, almost the whole of the amount by which the Expenditure under *Land Revenue* falls short of the Estimate, benefits the Provincial Governments only. The figures given above, therefore, must only be taken as a general indication of the reasons why the Imperial Revenue has more than balanced the Imperial Expenditure. I have not thought it necessary to state in detail to what extent the excess of Revenue or diminution of Expenditure benefits the Imperial and Provincial Governments respectively.

I may mention in connection with this point that the Increase and Decrease columns, which formerly appeared in *Statements I* and *II* under the old classification of the Accounts and Estimates (see Appendix II, pages 68 to 71) are not given in Abstracts A and B of the new classification (see Appendix I, pages 54 to 59). It will be readily seen that they could not conveniently be given. This is, without doubt, a disadvantage, but the new classification is so superior to the old classification in all other respects as to make its adoption desirable. As both the old and new classifications are published this year (see para. 63 of Financial Statement), the inconvenience will not be felt immediately.

63), the Imperial Government has to bear the charges formerly paid from the Patwari Fund. The balance of the Fund was devoted to meeting charges connected with Surveys and the preparation of a Record of Rights in permanently-settled districts, and the charges on these accounts are being met at the cost of Imperial Revenues, which are recouped by receiving a credit of the balance of the Fund.

149. Both of these are extraordinary items of Revenue which will not recur in future years.

Increases of Expenditure.

150. On the other hand, the Expenditure under a few heads has exceeded the Budget Estimate, and some extraordinary expenditure has been borne which will not recur in future years.

151. The Expenditure under *Interest on Debt* is now calculated at an increase in all of £119,000, the increase being partly due to an arrear payment to the Maharaja of Patiala and partly to the charge for temporary loans in England in excess of the Budget Estimate; of this increase £71,000 appear in the Ordinary and £48,000 in the Productive Account. *Stationery and Printing*, owing mainly to unusually heavy purchases of stock, has cost £56,000 (net) more than was anticipated. The cost of *Administration* has exceeded the Estimate by £74,000, and that of *Superannuations* (net) by £79,000.

152. It was thought desirable to complete the *Frontier Railways* as soon as possible. An additional grant of £60,000 in excess of the Budget allowance was, therefore, made under this head during the year. The *Southern Mahratta Railway* has cost £33,000 (interest charge),and *Subsidized Railways* have cost £21,000, in excess of the Estimate. *Civil Buildings, Roads, and Services* are now estimated at £51,000 in excess of the Estimates. The excess is mainly due to additional grants having been made during the year for the extension of the Salt works at Uru in the Bombay Presidency, and for the erection of Government offices and clerks quarters at Simla. The construction of these buildings will lead to a diminution in the present annual charge on account of rent for the houses now hired.

VII.—The Wheat Trade.

The Wheat Trade.

153. The principal feature of the financial situation of the moment is that during the past year there has been a still further fall in the value of the rupee. The highest price obtained by the Secretary of State during the year 1882-83 for his Bills was 1*s.* $8\frac{5}{16}$*d.* on April 5th. The lowest price was 1*s.* $7\frac{1}{16}$*d.* on December 20th and 27th. The balance of trade between Europe and India was to an unusual extent settled by importations of silver, especially during the early months of the financial year. (See Appendix V.)

Value of Silver.

154. Some temporary and adventitious causes may possibly have tended to depreciate exchange during the year. But, in the main, the value of the rupee expressed in sterling must, of course, depend on the relative value of gold and silver. The highest price realised for silver in the London market during the year 1882 was $52\frac{7}{16}$*d.* per oz. corresponding to a rupee of 20·289*d.*; the lowest 50*d.* corresponding to a rupee of 19·3467*d.*; the average was $51\frac{5}{8}$*d.* per oz. corresponding to a rupee of 19·9755*d.** On the whole the general tendency has been downwards.

* *The Statist.* Financial and Commercial History of 1882.

Importance of removing obstacles from trade

155. The only way in which it is within the power of the Government of India to meet the difficulties attendant on a depreciation in the value of the rupee is to free trade so far as is possible from all obstacles, and especially to do all in its power to develop the export trade.

The Wheat Trade.

156. A great deal has already been done in this direction. The import duties have been almost entirely abolished. The export duty on rice remains. It

would be most desirable that this duty should be removed. The financial situation does not, however, for the present permit of its abolition. Something, however, may be done in the way of encouraging the export trade in food grains, and especially in wheat. *Its recent development.*

157. This trade may, for all practical purposes, be said to date from the year 1873, when the export duty was removed. In 1881-82 nearly a million tons (19,863,520 cwt.) were exported. The export during the current year (1882-83) will probably be about 14,000,000 cwt.,—a figure which, although below the exceptionally large export of 1881-82, is still 100 per cent. in excess of that of 1880-81. The great strides made in this trade during the last few years are to a great extent due to railway extensions in India and, so far as the great exports of 1881-82 are concerned, to deficient crops in the United States.

158. For all practical purposes it may be said that the whole of the Indian wheat trade is with Europe. In 1881-82 only 310,000 cwt. out of 19,863,000 cwt. were shipped to other than European markets. The largest market for Indian wheat—as for most of the other staple products of India—is England. Out of the total quantity exported in 1881-82, England took nearly one-half, and has taken about the same proportion during the current year. France took 5,308,000 cwt. last year (1881-82) and has this year (1882-83) taken over 3,000,000 cwt. out of the 11,828,000 cwt. already exported. Indian wheat also goes to Belgium, Holland, Italy, and Egypt. But shipments to Egypt are only nominally for that country. Ships go to Port Said "for orders," and the exports recorded in our trade returns as going to Egypt are mostly intended for some Continental market. *Markets for Indian Wheat.*

159. The total production of wheat in the United Kingdom is estimated by Sir James Caird at 12,000,000 quarters, or rather over 53,000,000 cwt. (2,650,000 tons). The yield is said by Sir James Caird to be decreasing. He estimates that from 1873 to 1877 the average yield was 2½ quarters to the acre, and in 1879 not more than 2 quarters. In former years the yield has reached 3¼ quarters and more to the acre. He thinks that there is a decrease in fertility. The area under wheat is also diminishing and land is being used for more profitable crops, for dairy-farming, for grazing, and for market-gardening. Looking to the increase of population and to the general tendency to devote land to other uses than the growth of wheat, it may be anticipated that the demand for wheat in England from other countries will increase in the future. *Production of wheat in England.*

160. During the calendar year 1882, the English market was supplied with wheat from abroad to the extent shown in the following table :— *Imports into England from Foreign countries.*

	Cwt.
Russia	9,571,021
Germany	3,083,921
Turkey and Roumania	721,030
Chili	1,656,361
Australia	2,475,127
B. N. America	2,684,828
United States	35,059,623
Egypt*	174,862
India	8,477,479
Other Countries	267,370
TOTAL	64,171,622

161. In addition to this amount of wheat, wheat-flour to the extent of 13,028,705 cwt. was supplied to the English market from foreign countries during the year 1882, of which the United States furnished 7,777,262 cwt.

162. The total imports of wheat and wheat-flour were, therefore, 77,200,327 *The United States.*

* The low imports from Egypt were due to the war. The average imports from that country to England are considerably higher than the figure given above.

cwt., of which the United States supplied nearly 43,000,000 cwt., or about 56 per cent. of the whole. It is clear, therefore, that the United States is the most formidable rival with which India has to compete in the supply of wheat to the English market. Wheat flour has not as yet been exported from India.

Its advantages.

163. In this competition the United States possesses many natural advantages over India, which are, however, to some extent counterbalanced by one important disadvantage.

Relative production of the two countries.

164. Looking first to the advantages, it is certain that the United States can supply a much larger total quantity of wheat for export than can be supplied by India. Sir James Caird, addressing the Statistical Society on November 15th, 1881, said :—

"In a single year the United States increased their acreage by an extent equal to our (the English) total growth. In the 20 years from 1840 to 1860 their wheat production rose from 10 to 20 million quarters. In the 20 years from 1860 to 1880 it grew from 20 to 60 million quarters, and their extent of good wheat land is practically unlimited. The two great corn products of that country are wheat and Indian corn, in regard to the first of which this country, and Western Europe generally, will become increasingly dependent on America, and the price of wheat here will be chiefly ruled by the production there."

Acreage under cultivation in India.

165. In the Statistical Abstract of the United States for 1881, it is stated that in 1880 the area under wheat was 37,986,717 acres, the total production amounting to 271,531,624 cwt. or over 62 million quarters (over 13½ million tons).

166. It is difficult to state accurately either the acreage under wheat in India or the total outturn of the crop. Our agricultural statistics are still very defective for most provinces, and there are none at all for Bengal. According to the figures given in the Administration Reports of the different Provinces, there were, in 1880-81, 19,474,594 acres under wheat. These figures are, however, inclusive of 1,000,000 acres in Bengal, which is simply a guess, and is probably very wide of the mark. We shall probably not be far wrong if we take 21 millions as the total present acreage. The great wheat fields are in the Punjab, where also the quality is the best, the North-West Provinces, Oudh, and the Central Provinces. Bombay, Berar, and Bengal also grow wheat extensively, though in smaller quantity.

Outturn per acre.

167. The outturn per acre varies enormously according to the province and soil, and according to whether the field is irrigated or not. It is difficult to attain accuracy on this point, but it would seem that for all India the average yield cannot be taken, on a liberal estimate, at more than 700 lbs. to the acre, which is less than half the produce of English (from 1,500 to 1,600 lbs.) and considerably less than that of the American wheat fields (850 lbs.).* At this rate of yield the total outturn would be about 6½ million tons, of which it may roughly be said that about one million tons are available for export.

Capability of increased production.

168. The question of the extent to which the amount of wheat available for export could be increased without trenching on the food supply of the people or materially enhancing prices is one of great difficulty. Some remarks bearing on the subject will be found in the Report of the Famine Commissioners, Part I, para. 158. Some high authorities are of opinion that, under favourable conditions as regards the prospect of a market, it would be possible within a few years to double the amount of wheat available for export, that is to say, to increase it to about 40,000,000 cwt. There can be no doubt that very large quantities of land are awaiting cultivation, especially in the Punjab, Burma, Assam, and the Central Provinces, but of course a good deal of this land is not suitable for

* In some places in America 25 bushels to the acre and more have been taken off an acre, but this quantity is greatly in excess of the average yield. The average outturn in 1880 for all the United States was 799 lbs. to the acre, but this was a small yield. In 1877 it was 848 lbs. A yield of 850 lbs. to the acre is probably a fair general average.

As regards the figure given above for India (700 lbs.), it is to be borne in mind that it purports to give the *average* yield per acre. In some districts the yield is certainly in excess of this figure, and on all *irrigated* land the yield is largely in excess of 700 lbs.

the cultivation of wheat. In the eastern districts of the Central Provinces the new lines of railway will now open out a very large tract of wheat-producing country, which up to the present time has been unable to find a market for its surplus produce owing to defective means of communication.

169. Any opinion on this subject can be little more than conjecture. All that can be said with certainty is that, on the one hand, the Indian outturn is capable of very considerable increase, and that the growth of the population in India is proceeding at a relatively slower rate than that of the United States, with the result that the proportionate amount of any increased production required for home consumption is less in the former than in the latter country. On the other hand, the processes of American are superior to those of Indian agriculture. The land in the North-Western and Western States is unexhausted and is of very great natural fertility. The acreage available for further cultivation is described on high authority as being "practically unlimited." The yield per acre in the United States is larger than in India. Under these circumstances it may be regarded as certain that, although the Indian supply of wheat available for export may be very considerably increased, the American supply may be increased to a still greater extent.

Ocean freights.

170. A further advantage possessed by the United States over India is in the matter of ocean freight. This advantage is not so great as might be the case under different conditions as regards the fiscal laws of the United States. The heavy duties levied by the United States Government on imported foreign goods naturally check the imports into America from Europe, with the result that, in the comparative absence of a demand for freight from Europe to America, shipowners are obliged to recoup themselves by charging relatively high freights from America to Europe. The disadvantage under which America labours by reason of this condition of things is artificial and not natural. It is imposed by the fiscal law and would be removed were that law changed. In spite, however, of the present condition of the United States Customs Tariff, proximity to the English market, together with the fact that Indian shipping has to pay Canal dues, is sufficient to turn the scale in favour of the United States. The distance from New York to Liverpool is 3,073 miles. The distance from Calcutta to London by sea is 8,083 miles; from Bombay to London 6,274 miles; from Kurrachee to London 6,080 miles. Dues are levied on passing through the Suez Canal at the rate of 10*fcs.* 50*c.* per registered ton.

Comparative freights.

171. The charge for steamer freight from New York to Liverpool is very variable. The rates in 1881 and 1882 were, on an average for the year:

	1881.	1882.
To Liverpool	15*s.* 2*d.*	12*s.* 2*d.*
„ London	16*s.* 11*d.*	16*s.* 0*d.*

172. In January of the present year the rates were, to Liverpool 21*s.* 9*d.*, and to London 22*s.* 9*d.* per ton. Freights seem generally to rule high in January. Comparing the rates from New York to Liverpool for 1882 with Indian rates, we find that during the year 1882 the average charge from Kurrachee to London was £1-18-9 a ton; from Bombay to London £1-15-2¼; from Calcutta to London £2-2-11.* Taking the average American rates of 1882 as the basis of comparison, New York may be said to possess an advantage over Kurrachee to the extent of about 26*s.* 7*d.* or 22*s* 9*d.* a ton, over Bombay of 23*s.* 0¼*d.* or 19*s.* 2¼*d.*, and over Calcutta of 30*s.* 9*d.* or 26*s.* 11*d.*, accordingly as the Indian rates are compared with the New York rates to Liverpool or to London. On the other hand, Indian rates compare favourably with freight from San Francisco to the United Kingdom, which in 1881 averaged £3-3-11½ a ton. Last year, of the whole import of wheat into the United Kingdom from the United States, 42 per

* The rates stated here for Bombay and Kurrachee are for the ton of 20 cwt., the rates quoted in commercial circulars being for the ton of 16 and 18 cwt. respectively.

cent. was shipped from the Pacific seaboard; in 1881 it was 31 per cent.; in 1880 only 18 per cent.

Railway communication.

173. The United States possess a further advantage in facility of inland communication. The American railway system has been very rapidly extended during the last few years. No less than 105,000 miles of railway are now open. This rapid progress is due to the vigorous commercial enterprise of the people of America, and to the large amount of capital seeking investment in American undertakings. It is in this respect more than in any other that India presents a remarkable contrast. Local capital is either not available or seeks, generally speaking, for more profitable investments than Indian Railways afford. English capital has only recently begun to turn its attention to Indian Railways, and can as yet scarcely be persuaded to dispense with Government assistance. The development of the country has up to the present time mainly devolved on Government, and, as a necessary result of this state of things, progress has been relatively slow.

Railway rates in the United States:

174. In the matter of railway rates also American is at a great advantage as compared to Indian wheat. So far back as 1876 the rate from Chicago to New York, a distance of 960 miles, was on an average 17 cents a bushel, or £1-5-6 per ton for the whole distance. In 1878 and 1879, the published tariff rate was 20 cents per 100 lbs. (18*s.* 4*d.* per ton) for the whole distance, but under stress of competition wheat was carried from time to time in 1879 to New York at 18, 15, and even as low as 10 cents per 100 lbs., or 9*s.* 2*d.* per ton for the whole distance. Sir James Caird in his evidence before the Royal Agricultural Commission in December 1881, said that the rate had been reduced as low as ¼*d.* per ton per mile. This rate is equal to £1 per ton for the whole distance. The writer of an interesting pamphlet recently published in India* gives 14·5 cents a bushel as the latest rate he has seen quoted. This is equal to £1-1-9 per ton for the whole distance. In the official Report on the Foreign Commerce of the United States for the fiscal year ending June 30, 1882, by the Chief of the Bureau of Statistics, the following figures are given as the average through rates in 1881 from Chicago to New York:—

* *Indian Wheat versus American Protection; or, The influence on English Trade and American Protection of the Development of India.*

	Cents per bushel.	In sterling per ton.
By lake and canal	8·6	12*s.* 11*d.*
By lake and rail	10·4	15*s.* 7*d.*
By rail entirely:		
(1) During the season of navigation only	11·7	17*s.* 6*d.*
(2) During the year . . .	14·4	21*s.* 7*d.*

175. The competition of water carriage has evidently a marked effect on rail rates in America. In India, although about 20 per cent. of the wheat brought to Calcutta is still brought down the river in boats, this traffic does not in the least regulate the railway rates.

176. I have been informed on good authority that wheat is now carried from St. Louis, down the Mississippi, all the way through to Liverpool, for 14 cents a bushel, which is equal to 4*s.* 7¼*d.* per quarter or £1-1-1½ per ton. Mr. Leyland, owner of the Leyland line of steamers trading between Boston and Liverpool, told the Royal Commission on Agriculture that the custom is to take the wheat at Chicago (about 1,500 miles from Boston) and deliver it at Liverpool at a through rate, including everything. This rate in 1881 averaged 10*d.* a bushel of 60 lbs. or £1-11-1⅓ per ton, of which two-fifths went to the ship and three-fifths to the railway, the division being made by arrangement.

and in India.

177. Turning to India, we find that the rate charged in March 1883 by the East Indian Railway from Delhi to Howrah, a distance of 954 miles, is Rs. 71 per 100 maunds, which, at an exchange of 1*s.* 7½*d.*, is equal to £1-11-5 per ton.

178. From Lahore to Kurrachee, a distance of 821 miles, the rate is 12 annas 3 pie per maund, equal to £1-13-11¾ per ton for the whole distance.

179. From Delhi to Bombay, over the Rajputana Railway, a distance of 889 miles, the rate until very recently was 13 annas 6 pie per maund, equal to £1-17-5¼ per ton for the whole distance.

180. From Jubbulpore to Bombay, a distance of 616 miles, the rate is 10 annas 5 pie per maund, equal to £1-9-8½ per ton for the whole distance; that is to say, it costs considerably more to carry a ton of wheat 616 miles over the Great Indian Peninsula Railway, than it does to carry the same quantity 960 miles over the American line.

181. A comparison of rates from other stations would produce similar results. But it is unnecessary to go further. It is abundantly clear that the Indian are much higher than the American rates.

Management of the trade.

182. In the detailed management of the trade also America has the advantage over India. There is far less handling of the wheat between the field and the hold of the ship in the former than in the latter country. The wheat is brought from the field into store-houses, and thence shot in bulk into the wagons, which are either brought alongside the ship or to warehouses which lie close to the ship. In India, on the other hand, wheat is brought from the field to a central station, say Cawnpore, is there bought by one trader (perhaps the agent of the shipping firm, perhaps another intermediary) from another trader, who has bought it from the cultivator. It is stored and bagged, then carted to the railway station, unloaded, stacked at the station, and again unstacked to be loaded into the wagons. On arrival at the port of shipment it is unloaded, stored, perhaps bought and sold once more, then carted to the shore and put on board either from a jetty or from a boat.

Price of Indian wheat.

183. Indian wheat is quoted in the London market at a lower price than American or Australian wheat. The average comparative prices during the year 1882 were as follows:—

	Per Quarter.	
	s.	*d.*
American, best	48	9
Calcutta, Club No. 1	43	1
Australian, best	50	5

Mixture with dirt and other grains.

184. I am informed that the relatively low price of Indian wheat is not so much due to its quality, which is generally very good, but to its admixture with dirt and other inferior grains. At present shippers pay for the conveyance of about 5 per cent. of dirt to England.

185. The admixture of inferior grains with the wheat is, I believe, due to the fact that cultivators often grow other grains in the same field as wheat as a resource in the event of the failure of the wheat crop. This practice tends to keep down the price of Indian wheat.

Advantages of India over America.

186. Against this long list of disadvantages under which the Indian agriculturist labours as compared with his American competitor, must be balanced one advantage, which is very considerable. India enjoys free trade, whilst America labours under all the disadvantages of a Tariff designed to protect indigenous manufactures.

American protection.

187. The disadvantage under which America labours by reason of its protective Tariff is very great. The fiscal laws of the United States oblige the American agriculturist to sell in the cheapest and to buy in the dearest market. For all woollen,* cotton, linen and silk manufactures, for iron and steel, for leather, for earthenware and crockery, for tin plates and ware, for hemp and jute fabrics, and for window glass, the American agriculturist has to pay from 20 to 77 per cent. extra—the average being 43 per cent.,—as the cost of protecting indigenous manufactures. An able writer on economic subjects* has estimated that the agriculturists of the United States paid $400,000,000 (£82,192,000) a year as the cost of protection, and ten years ago it was stated on high authority (Mr. D. Wells) that the average purchasing power of labour in the United States had been depreciated to the extent of 19½ per cent. between 1860 and 1873.

* *The Western Farmer of America.* Mr. A. Mongredien.

Free trade in India.

188. India on the other hand labours, for the purposes of the present argument, under no artificial disadvantages imposed by fiscal legislation. The Indian producer of wheat is absolutely free to exchange his exportable produce to the best possible advantage with the products of foreign countries.

Importance of the subject.

189. I have dwelt at some length on this subject not only on account of its intrinsic importance, but because I shall be glad if I succeed in drawing the attention of those who have a more intimate practical acquaintance both with the trade and the conditions of Indian agriculture than any to which I can pretend, to the necessity of exertion with a view to strengthening by all possible means the position of Indian wheat in the English market. I have not discussed the question of the relative cost of production in India and in the United States, because, independently of the somewhat difficult economic issues involved in this question, it is very difficult to obtain facts of a sufficiently reliable nature to permit of any very accurate general conclusion being drawn from them. I may say, however, that there is reason to suppose that the prime cost of production in India is less than in the United States.

Reduction of Railway Rates.

190. It remains for me to state the measures which have been adopted by the Government with a view to facilitating the export of wheat to Europe. In the first place the through rate for wheat conveyed from Delhi or Agra to Bombay has, in communication with the Agent of the Bombay, Baroda and Central India Railway, been reduced from 13 annas 6 pie to 11 annas a maund, and for other grains and seeds of the same class to 11½ annas a maund. The reduction in the case of wheat will, therefore, be 18·5 per cent. on the present rates. It will, no doubt, be followed by a corresponding reduction on the East Indian line. For the future it will be possible to lay down wheat coming from about Delhi or Agra to Calcutta or Bombay at a price of Rs. 4-4-3, or, at an exchange of 1*s.* 7½*d.*, £0-6-11¼ per ton less than has heretofore been the case. To state the case in another way, the lowering of the rates is equivalent to a reduction in price of slightly over 1*s.* 6*d.* per quarter of wheat in the London market.

Minimum loads.

191. In the second place, the restriction as regards minimum loads has been abolished on the Rajputana and Bombay, Baroda and Central India Lines.

Facilities at Stations and Ports.

192. In a letter recently issued from the Public Works Department, giving effect to this decision, the following passage occurs:—

"In conclusion, I am to draw general attention to the fact that every expansion of the "export trade will bring to bear a heavier strain upon the facilities for handling, warehousing, "removing, and shipping produce at the Railway Stations and Ports. These facilities are "believed to be even now in many cases inadequate, and their improvement will, His

* The duty on Wool has within the last few weeks been reduced, and that on Cotton Goods and Metals has been increased.

"Excellency the Governor General in Council trusts, engage the serious attention of the "several local authorities at an early date."

I trust that this very important branch of the subject will receive the serious attention which it deserves.

Improved communications.

193. Turning to the question of improved communications, it is to be observed that during the last two years the Railway policy of the Government of India has been unsettled. I do not think that is any matter for surprise or for regret. In inaugurating a policy under which Railways were, to some extent at all events, to be constructed through the agency of private enterprise, it was almost inevitable that there should be a period of transition during which it would be exceedingly difficult to adhere to any fixed policy. It was easy to declare beforehand the broad aim which the Government sought to attain, namely, the construction of Railways through the agency of unaided private enterprise, but experience alone could show how far that aim was attainable. We have now had two years' experience of the private enterprise policy. During that time a certain number of facts have been accumulated, which, we think, are sufficient to enable us to lay down a definite policy, at all events for the immediate future, say, for five years. We have, therefore, very recently addressed the Secretary of State on the subject, but I am not as yet in a position to state what the final decision of the Government will be.

Progress in the construction of Railways

194. In the meanwhile I may as well state very briefly what have been the main facts as regards Railway construction during the last two years. At the commencement of the year 1881-82 there were 9,619 miles of Railway open to traffic, and 646 miles under construction, making a grand total of work either completed or in hand of 10,265 miles. At the commencement of the year 1882-83 there were 9,961 miles of line open for traffic and 1,302 under construction, making a grand total of 11,263 miles either completed or in hand. During the year 1882-83, 290 miles were opened to traffic, and the commencement of 1,194 miles of new line was authorised. The present position, therefore, is that we have 10,251 miles of line open to traffic, and 2,332 miles either under construction or sanctioned for commencement in 1883-84. It is expected that 719 miles will be opened for public use during the year 1883-84, leaving 1,613 miles for completion in 1884-85 and subsequent years. Comparing, therefore, the commencement of the year 1881-82 with the commencement of 1883-84, it will be found that the amount of line either open or under construction has in two years been increased by 2,318 miles. An immense deal, of course, remains to be done, and I trust it may be possible in the future to push forward the construction of Railways at a more rapid pace than in the past. At the same time it may be held that the progress during the last two years has, on the whole, been fairly satisfactory.

VIII.—Budget Estimates, 1883-84.

Budget Estimates, 1883-84.

195. I have already mentioned (para. 133) that the net Opium Revenue for 1882-83 is now estimated at £7,217,000. I pointed out on the occasion of the last Financial Statement (paras. 139 and 140) that during the four years 1878-79, 1879-80, 1880-81, and 1881-82, the annual sales of Bengal Opium had been in excess of the annual production, and, further, that these large sales had only been possible by reason of the exceptionally good crops of 1875-76 and 1876-77, which had enabled a very strong reserve to be constituted. I alluded to the fact that since 1878 the reserve had been steadily diminishing in quantity. I added—

"This process of depletion cannot continue indefinitely. An exceptionally good crop "may, indeed, again replenish the reserve. But we cannot rely on a fortuitous circum-

"stance of this sort. An average crop, or, at all events, a succession of average crops, "will oblige us to resort to one of two alternatives. We shall be forced either to in-"crease the production, or to diminish the amount offered for sale."

Notification of June 28th, 1882.

196. The final result of the Opium crop is known about the month of June or July. The outturn of "provision" Opium—that is to say, Opium for export to China—in 1881-82 was 54,039 chests. The number of chests offered for sale in 1881-82 was 56,400. It was, therefore, thought desirable to reduce the number of chests to be offered for sale in 1883-84. Accordingly, on June 28th, 1882, the year's notice required by custom was given to the effect that from August 1883 (inclusive), the number of chests offered for sale would be reduced from 4,700 to 4,450 a month—a reduction at the rate of 3,000 chests in the year. It follows that during the year 1883-84 there will be four monthly sales of 4,700 chests each, and eight monthly sales of 4,450 chests each. In all 54,400 chests will be offered for sale in 1883-84, being 2,000 chests less than in 1882-83.

Reduction of duty on Malwa Opium.

197. Turning to Malwa Opium, it will be remembered that on June 28th, 1882, the duty was reduced by Rs. 50 a chest.

198. It is under these circumstances that we have to consider the Opium Estimate for the coming year.

Opium Estimate for 1883-84.

199. It is to be remembered that a reduction in the number of chests of Bengal Opium offered for sale should, all other things being equal, enhance the price which is realised on the diminished number of chests which are sold. But the reduction in quantity during 1883-84 (2,000 chests) may not be sufficient to exercise any appreciable effect on prices. It would not, therefore, be prudent to rely on a rise of price.

200. Also it is to be remembered that a diminution in the export of Bengal Opium to China will probably lead to a corresponding increase in the export of Malwa Opium. But here again it would not be prudent to rely on any compensating action of this sort in framing the Estimate for the coming year.

Revenue.

201. After a full consideration of the details of the question it has, therefore, been decided to take the gross Opium Revenue for 1883-84 at £9,200 000, being £362,000 less than the figure shown in the Revised Estimates for 1882-83.

Expenditure.

202. I turn now to the question of Expenditure. The expenditure under this head depends almost entirely on the yield of the poppy crop in Bengal and the North-West Provinces. As I have already mentioned (para. 133), the expenditure during the current year has been, relatively speaking, somewhat high (£2,345,000), owing partly to the fact that the outturn of both the Patna and Benares Agencies was somewhat above the average of past years, and partly to the fact that 2,000 maunds of Malwa Opium were purchased during the year to be manufactured into Opium for sale in India, thus allowing the reserve of Bengal Opium, which has heretofore been exclusively supplied for sale in India, to be strengthened to a corresponding extent.

Crop of 1882-83.

203. The accounts received up to the present time as regards the crop in the Benares and Patna Agencies, especially in the latter, are unsatisfactory. The total outturn of the two Agencies is at present estimated at not more than 47,000 chests. Much reliance cannot, however, be placed on any estimate formed at this period of the season. All that can be said with certainty is that the total crop will be considerably below the average, and that the final results are more likely to prove worse than they are to prove better than present Estimate.

Estimate of Expenditure.

204. The bad consequences of a short poppy crop do not make themselves felt immediately. The immediate effect of a partial failure of the crop is to strengthen the financial position by diminishing Expenditure. The ultimate effect is, probably, to weaken the financial position by diminishing the Revenue. It is

probable that the Expenditure in 1883-84 will fall short of that in 1882-83 by £270,000, but, in framing the Estimates, it has not been thought prudent to rely on so large a reduction of Expenditure. The Expenditure has, therefore, been taken at £2,165,000, being £180,000 less than that shown in the Revised Estimate for 1882-83.

Net Revenue.

	£
Revenue	9,200,000
Expenditure	2,165,000
Net Revenue	7,035,000

205. The net Opium Revenue has, therefore, been taken at £7,035,000, being £182,000 less than the Revised and £215,000 less than the Budget Estimate of 1882-83.

Number of chests for sale.

206. In recent years it has been the custom to give a full year's notice of any change which is contemplated in the number of chests of Bengal Opium offered for sale. The necessity of giving so long a notice is inconvenient from the point of view of the Government. It will also be possible to abridge the period without causing any inconvenience to the trade. But we are pledged not to make any change in the existing system without giving a full year's notice. The present system will, therefore, remain in force until the end of March 1884. For the future the following plan will be adopted: The yield of the Opium crop is always known accurately about the month of June or July. When it is known, the number of chests to be offered for sale during the next calendar year will be publicly notified. A formal notification giving effect to this change of system will issue immediately.

Summary of position.

207. It may be convenient to those who are interested in the Bengal Opium trade that I should summarise the main facts of the present situation. They are as follows:—

(1) 4,700 chests of Opium will be offered for sale each month from April to July 1883 (both months inclusive).

(2) 4,450 chests will be offered for sale each month from August 1883, to March 1884 (both months inclusive).

(3) For the future the system of giving a full year's notice of any change in the number of chests to be offered for sale will be abandoned. The quantity to be sold in one calendar year will be publicly notified about the month of June or July of the preceding year.

(4) It is the intention of Government to reduce the number of chests, which will be offered for sale in 1884-85, below the quantity fixed by the notification of June 28th, 1882 (4,450 chests a month), but I am unable at present to state the precise amount of the reduction. A notification giving this information will issue so soon as the final results of the present Opium season are known, that is to say, about the beginning of July 1883.

(5) It is at present estimated that the total outturn of the Patna and Benares Agencies for the current year will be not more than 47,000 chests of "provision" Opium, that is to say, Opium for export to China. But any estimate which can at present be framed must necessarily be very unreliable.

(6) The Opium reserve will, on December 31st, 1883, stand at 13,859 chests.

Exchange.

208. I now turn to the question of *Exchange*. There is at present every reason to suppose that there will be a considerable demand for money during the early months of 1883-84. The export of wheat will, not improbably, be stimulated by the reduction in the Railway rates to which I have already alluded (Part VII). Under these circumstances it is quite possible that a higher average rate for Bills may be realised in 1883-84 than has been realised in 1882-83 (*1s. 7·52d.*). On the other hand, the Secretary of State's drawings for 1883-84 are now estimated at £16,300,000 (true sterling), being £958,000 (true sterling) in excess of the Budget Estimate for 1882-83 £15,342,000 (true sterling). The future of silver is also uncertain. Under

these circumstances it would not be prudent to take a higher figure than 1*s.* 7½*d.* as the value of the Rupee. Taking the Rupee, therefore, at 1*s.* 7½*d.*, the Expenditure under *Exchange on Transactions with London* for 1883-84 is estimated at £ 3,548,000, being £ 773,000 in excess of the Budget, and £ 432,000 in excess of the Revised Estimates for 1882-83.

Other Estimates of Revenue.

209. The other Estimates have been cautiously framed. *Land Revenue* (net) is taken at £50,000, and *Forests* (net) at £76,000 less than in the Revised Estimates of 1882-83. *Excise* (net) is taken at a figure (£9,000) very slightly in excess of the Revised Estimate for the current year. *Customs* (net) are also taken very slightly (£3,000) in excess of the Revised Estimates, although owing to a reduction of establishment consequent on the abolition of the import duties, the expenditure will be £13,000 less than in 1882-83. *Salt* (net) is taken at £9,000 less than during the current year, an increase of expenditure to the extent of £47,000 being anticipated. This is a very low estimate and will probably be exceeded. *Stamps* (net) are taken at £34,000 more than the Revised Estimate, which allows for less than the normal growth of Revenue. The *Mint* receipts (net) are taken at £37,000 less than the Revised Estimate in order to allow for a probable diminution in the imports of silver, on which the receipts under this head mainly depend. *Railways* (*State*, *Guaranteed* and *East Indian*, net) have been taken at £209,000 over the Revised Estimates. The Estimate is a moderate one. *Railways* (*Ordinary*) have been taken at £40,000 less than the Revised Estimate.

Expenditure.

210. On the Expenditure side of the Account, full provision has been made for all wants that can now be foreseen. The extension of the Railway system necessitates heavy Expenditure under *Telegraphs*. An increase of £85,000 over the Revised Estimates for the current year is allowed under this head. Allowance is also made for increased Expenditure under *Scientific and other Minor Departments* (£44,000 net), *Law and Justice* (£91,000 net), Police (£78,000 net), *Education* (£61,000 net), *Medical* (£24,000 net), *Territorial and Political Pensions*, (£55,000), *Miscellaneous* (£84,000 net), *Subsidized Railways* (£30,000), and *Southern Mahratta Railway* (£52,000).*

211. On the other hand, in respect to three large items, the Expenditure of 1883-84 will fall below that of 1882-83. There is a diminution of £188,000 under *Refunds and Drawbacks*. This is due to the cessation of the large remissions of Land Revenue in Bombay and to the fact that the refunds under *Customs* will be much less in 1883-84 than they were in 1882-83. The Expenditure on *Frontier Railways* has now nearly ceased, thus reducing the Expenditure by £214,000 as compared with the Revised Estimates of 1882-83. The Expenditure under *Irrigation and Navigation* (*Ordinary*) is taken at £116,000 less, and that on the *Productive* account at £23,000 more than the Revised Estimate. The reduction under *Irrigation and Navigation* (*Ordinary*) is principally in Provincial Expenditure and but slightly affects the Imperial Surplus or Deficit. Under this head also the charge of £50,000 for payment of interest to the Madras Irrigation and Canal Company, which is shown in the Budget Estimate of 1882-83, disappears now that the works of the Company have become the property of the Government. Under *Civil Buildings, Roads, and Services* there is a reduction of £119,000 below the Revised Estimate for 1882-83. *Marine* also shows a reduction of £30,000; *Stationery and Printing* of £32,000; *Political* of £69,000.

212. I append to this Statement (Appendix VI) a minute by my hon'ble colleague, General Wilson, which gives full explanations as regards the Military Expenditure of the year.

* See note to para. 146 of this Statement. It is to be borne in mind that in some cases the increase of Expenditure does not affect Imperial Finance, as the charges are Provincial.

Opium.

213. It will be remembered that when, in 1880-81, the net Revenue derived from Opium amounted to £8,451,000—the largest sum ever realised—and when, in spite of this fact, the net Revenue for 1881-82 was taken in the Budget Estimates at only £6,500,000, this latter Estimate was severely criticised, both in and out of Parliament, as being too low. At the time when the Estimate was framed, I freely admit that it was almost certain that the net Revenue for 1881-82 would amount to more than £6,500,000. As a matter of fact, it amounted to £7,805,000. Further, as a matter of technical finance, it may very fairly be said that it is not right to deliberately under-estimate any item of Revenue. But that was not the really important point of issue. It makes little practical difference whether the Estimates are framed on the basis of a surplus of £500,000 and on an estimated net Revenue from Opium of £6,500,000, or whether they are framed on the basis of a surplus of, say, £1,500,000, and a net Revenue from Opium of £7,500,000. The really important question to decide, in March 1882, was this,—to what extent was it safe to take off taxes in reliance on a higher net Revenue than £6,500,000 from Opium?

Connection between Opium and Salt.

214. In the Financial Statement of last year (para. 192) I gave the following answer to this question :—

"If we abandon a source of Revenue which involves a permanent and absolute loss "of money, and which, moreover, from whatsoever reason, it would be difficult, in the "event of the Opium Revenue failing, to restore to its former position, then the course "would be open to great objection. If, on the other hand, we reduce a duty with a fair "hope that the reduction will increase consumption, and thus, after a while, recoup us for "any loss, and if, moreover, the duty can, without any great fiscal disturbance, be re-im-"posed in the event of the Opium Revenue falling off, then the reduction of taxation "would be unobjectionable. The Salt Duty falls within the latter of these two categories.

"It has been decided, therefore, to estimate the net Opium Revenue in 1882-83 at "£ 7,250,000, and simultaneously to afford some substantial relief to the tax-payers in the "shape of a reduction of the Salt Duty. * * * * * If any unfore-"seen circumstance, such as a heavy fall in the value of silver, takes place, and if at the "same time the reduction of the Salt Duty does not result in any considerable increase "in the consumption of salt, it would be open to us to return temporarily to a higher rate "of duty."

Salt a fiscal reserve.

215. It will be seen, therefore, that the intention, under certain contingencies, of using the Salt Duty as a fiscal reserve was distinctly indicated.

216. The loss of Revenue involved in reducing the Salt Duty (£1,400,000 a year) has, as I have already mentioned (para. 111), been already recouped by increased consumption to the extent of £320,600, a result more satisfactory by £302,000 than that which was anticipated last March. But in view of the facts (1) that the net Opium Revenue of 1883-84 is taken at £215,000 less than that of 1882-83 (Budget Estimate); (2) that the Expenditure under *Exchange* is estimated at £773,000 more than in 1882-83 (Budget Estimate); and (3) that, as is pointed out by General Wilson (see his Minute in Appendix VI), the savings in Military Expenditure in India have been to a great extent swallowed up by an increase of £100,000 (true sterling) on account of non-effective charges in England,—it would have been no matter for surprise if the Government had been obliged to resort to an enhancement of the rate of duty on Salt in order to balance the Revenue and Expenditure of the year 1883-84.

No increase of taxation necessary.

217. We are, however, fortunately under no such necessity. Not only are we able to balance our Revenue and Expenditure, but we are able, without any increase of taxation and without in any way starving the public services or checking the progress of Public Works of utility, to provide an adequate surplus in order to meet any of the numerous unforeseen contingencies which so frequently arise in India.

Budget Estimates, 1883-84.

218. The Budget Estimates for the year 1883-84 are as follows—

	£
Revenue	67,274,000
Expenditure	66,817,000
Surplus .	457,000

Reasons of Surplus.

219. This satisfactory result is due (1) to the fact that the Indian Revenue is more elastic than is very generally supposed; (2) to the fact, to which I have already alluded (para. 145), *viz.*, that, in view of the large fiscal reforms undertaken last year, it was thought desirable to frame the Estimate of every item of Revenue and Expenditure with even more than usual caution; and (3) to the fact that, in carrying out those reforms, we were aware that the heavy charge for *Frontier Railways*, for which provision was made in 1882-83, would be greatly diminished in 1883-84 (see para. 249 of the Financial Statement for 1882-83). Allowing for an additional grant of £60,000 made during the year, the estimated Expenditure on these Railways is £282,000 in 1882-83. In 1883-84 it will only be £68,000.

Postponement of further fiscal reforms.

220. On the other hand, the high Expenditure under *Exchange* and the diminution of the Opium Revenue have rendered it necessary to postpone the execution of those further fiscal reforms which, under more favourable conditions in respect to these two important points, might otherwise have been feasible. We have not thought it desirable to adhere, on grounds of financial necessity, to the high rates hitherto charged on the Rajputana-Malwa Railway for the conveyance of food-grains. We are fortunately in a position to give effect to a very salutary measure of reform in reducing those rates. But the consideration of any further measures of fiscal reform must be postponed. Last year a favourable opportunity presented itself for the execution of some very large and beneficial improvements in the fiscal system. This year the state of the case is different. The financial position is perfectly sound, but the situation is one in which great caution is required. We have to look, not only to the circumstances of the immediate moment, but also to the contingencies which may arise in future years.

Famine.

221. Against one, and perhaps the most serious, of these contingencies—I mean famine—we are insured to the extent of £1,500,000 a year.

Exchange.

222. As regards the possibility of any further fall in the value of silver, all that can be said is that financial equilibrium has been more than secured on the basis of an estimated value to the rupee (1s. 7½*d*), which cannot be considered as erring on the side of optimism.

Opium.

223. Opium constitutes the chief danger of the immediate future. I have for a long time past been inclined to take a somewhat desponding view of the future of the Opium Revenue, and recent events have confirmed the views which I had heretofore held. Considering (1) that the crop is singularly precarious, (2) that the indigenous drug of China is daily becoming a more serious competitor to Indian Opium, and (3) that the Indian Revenue depends in no slight degree on the domestic legislation of a foreign country (China),—it can scarcely, in my opinion, be doubted that the yearly Revenue which India derives from Opium will, in all probability, show a tendency to fall off in the future. For reasons which I have already stated (paras. 203-204), it is almost certain that, although the Opium Estimate of 1883-84 has been taken at £215,000 below the Budget and at £182,000 below the Revised Estimate for 1882-83, the Estimate for 1884-85 will have to be taken at a still lower figure.

224. I will not venture to predict what may be the financial situation at the commencement of the year 1884-85. All that can now be said on this subject is that we commence the year 1883-84 with a surplus of £457,000 in hand; that the Estimates for 1883-84 have been very cautiously framed; that the material prosperity of the country is increasing, and, unless famine should intervene, will continue to increase, with the result that the Revenue from *Excise*, *Salt*, *Stamps*, *Railways*, *&c.*, is steadily growing; and, lastly, that by the reduction of the Salt Duty, the financial position has been much strengthened, and a fiscal reserve constituted which, should the occasion unfortunately arise, can be used in case of necessity. So long as the value of the rupee and the Opium Revenue continue liable to such fluctuations as those which we have recently witnessed, the financial situation of India must always contain some special elements of instability; but I see no reasons for taking any desponding view of that situation at present. On the contrary, there is every reason to believe that the country will be well able to cope with whatever financial difficulties the future may have in store. *Financial situation, 1884-85.*

IX.—The License Tax.

225. In making the Financial Statement last March, I summed up the attitude of the Government in respect to the License Tax in the following words (para. 251):— **The License Tax**

"We recognise the evils of the present tax. We recognise that in its present form "it cannot be incorporated into the permanent fiscal system of the country. Beyond this "we do not at present go. We reserve to ourselves complete liberty of action in the "future, either to propose the abolition of the License Tax, to recast it, or even, should "such a course appear desirable when the financial arrangements for the year 1883-84 "come under consideration, to allow it to continue in existence in its present form for a "while longer."

226. I quote these words now in order to show that the hands of the Government are perfectly free in dealing with this question. We have recognised that the tax is objectionable, and that it cannot in its present form be incorporated into the permanent fiscal system of the country. But beyond this we have given no pledges whatever, whether in respect to the nature of the changes which will eventually be made in the existing laws regulating this subject, or in respect to the time when they shall be made. *Situation of the Government.*

227. In the Financial Statement last year (para. 245) I alluded to the defects in the existing system under which the License Tax is levied. I need not, therefore, repeat what I then said. I will only say that, after full consideration, the Government has decided not to propose any change in the existing system for the present. *No present change.*

228. Nothing can be more undesirable in India than to introduce frequent changes in the fiscal system. The evils arising from the present system under which the License Tax is levied are emphatically such as it would be preferable to endure, rather than to remedy, unless some remedy can be applied with a reasonable confidence that no further change will in the immediate future be necessary. There are, moreover, some special considerations which point to the desirability of making no changes in the fiscal system at present. The financial year which is about to close has presented features which are altogether abnormal, and, even if this had not been the case, the experience of a year is not sufficient to enable any very correct judgment to be formed as to the ultimate effect of the large fiscal reforms which were carried out in March

1882. The future of Silver and of Opium is also very uncertain. On every ground, therefore, the present moment is a time when great caution should be exercised. Under these circumstances the Government, after full consideration, is of opinion that the wisest course to adopt will be to make no changes in the existing fiscal system, but to allow more time to elapse with a view to watching the effect of those reforms which have been already effected.

Government reserves its freedom of action.

229. It will, of course, be clearly understood that, in dealing with the License Tax, the Government reserves to itself complete liberty of action in the future, and that I can give no definite pledge as to the course which will be eventually pursued.

X.—Stock Notes and Post Office Savings Banks.

Stock Notes and Post Office Savings Banks.

230. It will be remembered that about a year ago two schemes were introduced with a view to affording safe investments to the poorer classes. The first was the issue of Stock Notes. The second the establishment of Post Office Savings Banks.

Stock Notes.

231. Projects analogous to that of the Stock Note scheme had frequently been discussed in previous years, and various opinions, both official and unofficial, had been expressed on the subject. It was thought that the experiment was worth trying. In one District of the Central Provinces, in a portion of the North-West Provinces and Oudh, and in the whole of the Punjab, the right of selling Stock Notes was in the first instance temporarily reserved to monopolists. In the remaining provinces sales were effected only through the Civil Treasuries. More recently, in addition to the Civil Treasuries, the agency of the Post Office has been employed in the sale of the Notes. The result has been that Stock Notes to the value of £162,900 have been sold during the year. It is no matter for surprise that sales to a larger amount should not have been effected. The idea was a novel one, and it was not to be expected that, in a country like India, it would readily take root. Although more than 20 years have elapsed since Currency Notes were introduced into India, a very large part of the population still fails to appreciate their utility. Moreover, although the original plan was very carefully elaborated, experience alone could show whether all the details of the scheme were suitable to the circumstances of the country. Shortly after the issue of the Notes, many useful criticisms were made in connection with the scheme. It was, however, not thought desirable to effect any immediate changes in the plan which was originally adopted. A year has now nearly elapsed since the first issue of the Notes. The various suggestions and criticisms which have been made will, therefore, shortly be considered with a view to deciding whether any modifications in the details of the existing scheme are necessary or desirable.

232. Prolonged experience can alone show whether the scheme will ultimately take root in the country. In the meanwhile all that can be said is that it is worth while to continue the experiment.

Post Office Savings Banks.

233. Post Office Savings Banks were opened over a portion of India on April 1st, 1882. Owing to the vested rights of the Bank of Bombay, it was not possible to introduce the scheme in the Bombay Presidency, and in the Madras Presidency it was only introduced in the rural districts, to the exclusion of the large towns. Nor was the scheme introduced in the Presidency town of Calcutta. Arrangements have now been made with the Bank of Bengal and with the Bank of Bombay, which will allow of the introduction of the scheme into Calcutta and into the Bombay Presidency.

234. The results attained over the limited area in which Post Office Savings Banks have been opened are as follows. In the nine months ending December

31st, 1882, 31,698 accounts were opened, of which 2,928 were by Europeans and Eurasians and 28,770 by Natives of India. The balance in deposit on December 31st was £207,876.* It is worthy of observation that 91 per cent. of the depositors were Natives and only 9 per cent. Europeans and Eurasians. In the case of District and Presidency Savings Banks the proportion, taking the figures of the year 1881-82, was 62 per cent. of Native, and 38 per cent. of European and Eurasian depositors.

235. It is satisfactory to note that the establishment of Post Office Savings Banks has not led to any diminution in the deposits heretofore made in the District and Presidency Banks. The net operations of those Banks during the nine months ending with December 31st, 1882, show an increase of the balance in deposit of £60,500 over the balance on April 1st, 1882.

236. If we add together the amount of Stock Notes issued during the first nine months of the current financial year and the amount deposited in the Savings Banks, we arrive at a total of £431,300. From the point of view of comparison with some European countries, this amount is no doubt small in proportion to the population. But I do not think that any one acquainted with the condition of society in India would have expected more rapid progress.

	£
Stock Notes	162,900
Post Office Saving Banks	207,900
District and Presidency Saving Banks	60,500
TOTAL	431,300

XI.—Ways and Means.

237. In the Financial Statement of last year (para. 267) I stated that if no loan for Productive Public Works were raised during the year, the balance on March 31st, 1883, would probably be £10,848,000. *Ways and Means.*

238. This estimate was based on the assumption that the Secretary of State would draw Bills to the extent of £15,342,000 (true sterling) on the Indian Treasury in the course of the year 1882-83. *Drawings of 1882-83.*

239. I have already explained (para. 142) that, on the one hand, the Secretary of State's drawings were diminished by £1,300,000 (true sterling), owing to the large drawings in March 1882, and owing to the transactions connected with the Southern Mahratta Railway Company, and that, on the other hand, it is proposed to draw an additional £1,000,000 (true sterling), in order to reduce sterling debt in England. Thus the total amount of Secretary of State's drawings during the year 1882-83 will, it is estimated, be £15,042,000 (true sterling).

240. The balances have been increased during the year by the excess of revenue over expenditure beyond the amount for which credit was taken in the Budget, and also by a loan of £2,500,000 (nominal) which, as it was taken up at an average price of Rs. 98-14·7, yielded £2,472,979.

241. On the other hand, the balances have been diminished by the abnormal expenditure on account of the Egyptian expedition amounting, in India, to £1,179,200 and by the high expenditure under *Exchange* due to the fall in the value of the rupee.

242. The net result of all these operations is that the balance on March 31st, 1883, is now estimated at £13,840,000. *Balance on March, 31st, 1883.*

243. I now turn to the question of the Ways and Means for the year 1883-84. *Ways and Means, 1883-84.*

* On March 3rd, 1883, the balance in deposit in the Post Office Savings Banks amounted to £248,000. Information as regards the classification of depositors is not at present available for any date later than December 31st, 1882.

Publicity as regards Loan operations.

244. Complaints are occasionally made in India on the ground that the Government does not keep the public sufficiently informed in respect to its intentions in the matter of loan operations. I beg to assure those who are interested in this subject that the Government is fully alive to the desirability on every ground of announcing its intentions on this subject at as early a date as possible. We have no wish whatever to keep the public in suspense in this matter a day longer than is necessary. On the other hand, I must again draw attention to the remarks I made on the occasion of the last Financial Statement (para. 271). The operations of the Government of India are so large and varied, and so many unforeseen circumstances are liable to arise during the year, that to estimate in advance the cash requirements of the Government for twelve months must always be a matter of very great difficulty. Indeed, I may go further and say that, even under normal circumstances, it is quite impossible for the best-informed person to say how far the Estimates of the Revenue and Expenditure of the year are likely to be realised until about the end of the month of September, by which time it may be said that the general result of the harvest, which depends mainly on the south-west monsoon, can be stated with some sort of accuracy. I conceive that nothing would be more calculated to exercise a disturbing influence on the market than that any premature announcement should be made of the intentions of the Government, and that subsequently there should be a change in those intentions I may add that the uncertainty in connection with the probable cost of the Egyptian Expedition, which, of course, depended largely on the course of events in Egypt, rendered any early announcement of the final intentions of the Government last year especially difficult.

Statements published in the Gazette.

245. In connection with this subject I should wish to draw attention to the Statements published in the *Gazette of India* about the 10th of each month, and which give, under a few main heads, the latest information in the possession of the Government as to the Revenue and Expenditure up to the last day of the month immediately preceding. An examination of those Statements will give an approximate idea of the extent to which, as the year goes on, the Estimates of Revenue and Expenditure are being realised. It is possible that the form in which these Statements are published might be improved. So far as I am aware they have not up to the present time attracted much attention, but if the result of these remarks should be to attract greater attention to them in the future, and if it be found that, in its present form, the monthly Statement is not readily comprehensible, the possibility of improving the form will be considered.

Loan in 1883-84.

246. It will be necessary to raise the usual loan for Productive Public Works in the course of the year. The present intention of the Government is to borrow £2,500,000 in India. The rate of interest will, as usual, be 4 per cent. Full particulars as regards the date on which tenders will be accepted, &c., &c., will be issued on or about July 16th.

247. In dealing with the amount of the Secretary of State's drawings (para. 208) and with the loan operations, which are contemplated during 1883-84 (para. 246) I speak subject to the usual reserve, that is to say, that the announcements I now make—

"are subject to modification as the year goes on; the Government must not be understood to pledge itself that the Secretary of State will raise by Bills the exact amount stated; or that the amount stated will be borrowed during the year; or that it will be borrowed in India or England, as the case may be."

248. Whilst making this reserve, I may add that it is absolutely certain that the loan of £2,500,000, to which I have already alluded, will be contracted.

The only possible modification is, that in the event of any unforeseen contingency arising, such as war or famine, it might be necessary to borrow more. I have at present no reason whatever to believe that it will be necessary to borrow more than £2,500,000. But it must be clearly understood that the Government reserves complete liberty of action to itself in the event of any contingency arising which cannot now be foreseen.

Balance on March 31st, 1884.

249. The balance on March 31st, 1884, is estimated at £11,697,000, but this is a very low Estimate and, unless anything unforeseen occurs, it will probably be exceeded.

XII.—Conclusion.

Summary of Financial Statement

250. It may be convenient that I should summarize the main features of the present Financial Statement. They are as follows:—

Forms of Account.

(1) The forms in which the Accounts and Estimates are now presented to the public have been revised and simplified (paras. 7—66).

Accounts of 1881-82.

(2) The Accounts of 1881-82 show a surplus of £2,582,727 (paras. 67—71).

Trade of 1882-83.

(3) The volume of the import trade in those articles relieved from duty in March 1882 has in the ten months, from April 1st, 1882, to January 31st, 1883, increased by about 7¼ per cent. (paras. 72—94).

Price of Salt.

(4) There has been a general fall in the retail price of Salt since the duty was reduced. The amount of the fall in the different provinces ranges generally from about 13 to 23 per cent. (paras. 95—100).

Consumption of Salt.

(5) The consumption of Salt since the reduction of the duty has increased by about 6½ per cent., representing a revenue of about £320,000 (paras. 95—116).

Egyptian Expedition.

(6) The net cost of the Egyptian Expedition during the year 1882-83, after deducting the £500,000 (true sterling) contributed by the English Government, is estimated at £797,000 (para. 131).

Opium, 1882-83.

(7) The net Opium Revenue of 1882-83 is now estimated at £7,217,000, being £33,000 less than the Budget Estimate (para. 133).

Exchange, 1882-83.

(8) The Expenditure under *Exchange* during 1882-83 is now estimated at £341,000 in excess of the Budget Estimate (para. 142).

Reduction of Debt.

(9) A sum of £1,000,000 (true sterling) will be remitted home during the year 1882-83 and will be applied to the reduction of Sterling debt in England (para. 139).

Surplus, 1882-83.

(10) The Revised Estimates for 1882-83 show a surplus of £60,000 (para. 144).

Railway rates.

(11) With a view to stimulating the export trade, the through railway rates on wheat and other grains and seeds from Delhi and Agra and Bombay have been reduced by 18½ per cent., equivalent, so far as wheat is concerned, to a reduction of 1*s.* 6*d.* per quarter in the London market. This step will no doubt be followed by corresponding reduction of rates on the East Indian Line (paras. 153—194).

License Tax.

(12) No further fiscal changes are proposed in connection with the financial arrangements of the year 1883-84. The License Tax remains unchanged (paras. 225—229).

Opium, 1883-84.

(13) The net Opium Revenue for 1883-84 has been taken at £7,035,000, being £215,000 less than the Budget Estimate of 1882-83 (para. 205).

Bengal Opium.

(14) The amount of Bengal Opium which will be offered for sale up to the end of March 1884 will be regulated by the terms of the Notification of June 28th, 1882. The amount which will be offered for sale from April to December 1884, both months inclusive, will be notified about the beginning of July 1883 (paras. 206—207).

Exchange, 1883-84. (15) In the Estimates for 1883-84 the value of the rupee has been taken at 1*s.* 7⅛*d.*, and the Expenditure under *Exchange* at £773,000 in excess of the Budget Estimate for 1882-83 (para. 208).

Surplus, 1883-84. (16) The Budget Estimates for 1883-84, which have been very cautiously framed, show a surplus of £457,000 (para. 218).

Drawings, 1882-83. (17) The Secretary of State's drawings during 1882-83 are now estimated at £15,042,000 (true sterling) (paras. 142 and 239), of which £14,184,000 (true sterling) had been drawn up to March 9th, 1883.

Drawings, 1883-84. (18) The Secretary of State's drawings during 1883-84 are estimated at £16,300,000 (true sterling) (see para. 208).

Loan of 1883-84. (19) The usual loan for Productive Public Works will be contracted in India during the year 1883-84. The amount, unless any unforeseen contingency should arise, will be £2,500,000. The rate of interest will be 4 per cent. Further particulars in connection with the loan will be issued on or about July 16th, 1883 (paras. 246—248).

Cash Balance, March 31st, 1883. (20) The cash balance on March 31st, 1883, is estimated at £13,840,000 (para. 242).

Cash Balance, March 31st, 1884. (21) The cash balance on March 31st, 1884, is estimated at £11,697,000 (para. 249), but this is a very moderate Estimate, and it will probably be exceeded.

Opium prospects, 1884-85. (22) The accounts of the Opium crop in Bengal and North-West Provinces are unsatisfactory, and it is probable that in 1884-85 the Opium Estimate will have to be taken at a lower figure than that shown in the Budget Estimates for 1883-84 (para. 223).

E. BARING.

Calcutta, March 15, 1883.

APPENDIX I.

ACCOUNTS AND ESTIMATES.

(NEW CLASSIFICATION.)

Accounts . . .	1881-82.
Revised Estimates . .	1882-83.
Budget Estimates . .	1883-84.

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General Statement of

RECEIPTS.	For details *vide* Abstract.	ACCOUNTS, 1881-82.	BUDGET ESTIMATE, 1882-83.	REVISED ESTIMATE, 1882-83.	BUDGET ESTIMATE, 1883-84.
Revenue—		£	£	£	£
Principal Heads of Revenue—					
Land Revenue . .	...	21,948,022	21,487,000	21,700,400	21,792,700
Opium . . .	...	9,862,444	9,500,000	9,561,800	9,200,000
Salt . . .	...	7,375,620	6,049,000	6,128,700	6,167,000
Stamps . . .	..	3,381,372	3,342,000	3,411,600	3,427,200
Excise . . .	...	3,427,274	3,331,000	3,615,900	3,623,300
Other Heads . .	A	7,659,729	6,162,000	6,376,500	6,383,900
TOTAL PRINCIPAL HEADS .	A	53,654,461	49,871,000	50,794,900	50,594,100
Post Office, Telegraph, and Mint . .	"	1,489,699	1,637,000	1,652,800	1,670,000
Receipts by Civil Departments . .	"	1,513,083	1,374,000	1,434,200	1,402,300
Miscellaneous	"	1,707,226	1,286,000	1,365,000	1,269,500
Revenue from Productive Public Works .	"	10,782,063	10,423,000	10,369,500	10,607,600
Receipts on account of Public Works not classed as Productive	"	727,799	619,000	771,500	864,700
Receipts by Military Departments . .	"	3,821,475	868,000	1,526,000	865,800
TOTAL REVENUE .	...	73,695,806	66,078,000	67,913,900	67,274,000
Debt, Deposits and Advances—					
Permanent Debt (net Incurred) . .	C	...	...	2,468,600	2,060,000
Unfunded Debt (net Incurred) . .	"	335,853	14,000	707,200	594,400
Deposits and Advances (net) . . .	"	...	.	262,500	...
Loans to Municipalities, Native States, &c. (net Recoveries)	"	195,183	85,000	105,200	54,800
Capital of Guaranteed and Subsidized Companies (net Receipts)	"	...	...	1,092,000	...
Remittances (net)	"	877,478	...	308,400	...
Secretary of State's Bills drawn . .	"	18,412,429	15,342,000	15,042,000	16,300,000
TOTAL RECEIPTS .	...	93,516,749	81,519,000	87,899,800	86,283,200
Balance on April 1st—England . .	...	4,127,749	3,051,349	2,620,909	3,037,109
India . . .	...	13,371,101	14,199,651	14,522,913	13,840,013
GRAND TOTAL .	...	111,015,599	98,770,000	105,043,622	103,160,322

FORT WILLIAM;
DEPT. OF FINANCE AND COMMERCE.
The 15th March 1883.

E. W. KELLNER,
Deputy Comptroller Gener

Accounts and Estimates.

R10=£1.

DISBURSEMENTS.	For details *vide* Abstract.	ACCOUNTS, 1881-82.	BUDGET ESTIMATE, 1882-83.	REVISED ESTIMATE, 1882-83.	BUDGET ESTIMATE, 1883-84.
		£	£	£	£
Expenditure—					
Interest	B	4,558,100	4,376,000	4,450,700	4,264,000
Direct demands on the Revenues . .	"	8,220,111	9,003,079	8,735,500	8,634,300
Post Office, Telegraph, and Mint . .	"	1,771,662	1,918,000	1,932,200	2,039,800
Salaries and Expenses of Civil Depts. .	"	11,038,504	11,084,000	11,000,900	11,153,600
Miscellaneous Civil Charges . . .	"	4,044,532	3,761,921	3,905,100	3,968,100
Famine Relief and Insurance . . .	"	1,500,000	1,500,000	1,500,000	1,500,000
Expenditure on Productive Public Works (Revenue Account)	"	9,649,005	10,027,000	9,916,900	10,088,400
Expenditure on Public Works not classed as Productive	"	6,393,531	7,210,000	7,313,300	7,056,100
Army Services	"	18,861,142	16,128,000	17,509,300	16,064,000
Exchange on Transactions with London .	"	3,556,700	2,775,000	3,115,600	3,548,000
TOTAL .	...	69,593,287	67,783,000	69,379,500	68,316,300
Add—Provincial Surpluses, that is, Allotments to Provincial Governments, unspent by them	End of B	1,521,019	...	18,300	14,700
Deduct—Provincial Deficits, that is, Portion of Provincial Expenditure defrayed from Provincial balances .	"	—1,227	—1,990,000	—1,543,700	—1,514,000
TOTAL EXPENDITURE CHARGED AGAINST REVENUE	...	71,113,079	65,793,000	67,854,100	66,817,000
Expenditure on Productive Public Works (Capital Account)	End of B	3,311,423	3,250,000	4,844,400	3,820,100
Debt, Deposits and Advances—					
Permanent Debt (net Discharged) . .	C	466,895	688,000	...	...
Unfunded Debt (net Discharged) . .	"	...	...	...	...
Deposits and Advances (net)	"	140,969	150,000	...	585,200
Loans to Municipalities and Native States, &c. (net Advanced)	"	...	...	...	...
Capital of Guaranteed and Subsidized Companies (net Withdrawals) . . .	"	502,414	542,000	...	1,236,700
Remittances (net)	"	...	10,000	...	391,000
Secretary of State's Bills paid . .	...	18,336,997	15,342,000	15,468,000	16,300,000
TOTAL DISBURSEMENTS .	...	93,871,777	85,775,000	88,166,500	89,150,000
Balance on March 31st—England . .	...	2,620,909	2,146,649	3,037,109	2,313,609
India . .	...	14,522,913	10,848,351	13,840,013	11,696,713
GRAND TOTAL .	...	111,015,599	98,770,000	105,043,622	103,160,322
Revenue		73,695,806	66,078,000	67,913,900	67,274,000
Expenditure chargeable thereon		71,113,079	65,793,000	67,854,100	66,817,000
Surplus + or Deficit —		+2,582,727	+285,000	+59,800	+457,000

J. WESTLAND,
Comptroller General.

D. BARBOUR,
Secretary to the Government of India.

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Abstract A.—*Detail*

The figures in thick type are tho

	ACCOUNTS, 1881-82.			
	IMPERIAL.		PROVINCIAL AND LOCAL.	TOTAL.
	England.	India.	India.	
	£	£	£	£
Principal Heads of Revenue—				
I.—Land Revenue	...	15,313,251	6,634,771	21,948,022
II.—Opium	...	9,862,444	...	9,862,444
III.—Salt	...	7,350,727	24,893	7,375,620
IV.—Stamps	...	576,252	2,805,120	3,381,372
V.—Excise	...	675,701	2,751,573	3,427,274
VI.—Provincial Rates	...	178,718	2,716,772	2,895,490
VII.—Customs	...	2,106,434	254,954	2,361,388
VIII.—Assessed Taxes	...	382,986	153,843	536,829
IX.—Forest	2,236	804,984	67,215	874,435
X.—Registration	...	853	283,861	284,714
XI.—Tributes from Native States	...	706,873	...	706,873
TOTAL	2,236	37,959,223	15,693,002	**53,654,461**
Post Office, Telegraph, and Mint—				
XII.—Post Office	...	945,326	4,581	949,907
XIII.—Telegraph	51,787	417,421	...	469,208
XIV.—Mint	28	70,556	...	70,584
TOTAL	51,815	1,433,303	4,581	**1,489,699**
Receipts by Civil Departments—				
XV.—Law and Justice	...	85,638	591,816	677,454
XVI.—Police	...	5,699	242,306	248,005
XVII.—Marine	13	106,764	131,099	237,876
XVIII.—Education	...	1,086	188,206	189,292
XIX.—Medical	3,998	5	35,504	39,507
XX.—Scientific, and other Minor Departments	44,480	18,370	58,099	120,949
TOTAL	48,491	217,562	1,247,030	**1,513,083**
Miscellaneous—				
XXI.—Interest	56,470	808,237	32,197	896,904
XXII.—Receipts in aid of superannuations, &c.	105,973	232,688	17,612	356,273
XXIII.—Stationery and Printing	12	11,733	46,066	57,811
XXIV.—Miscellaneous	15,471	73,795	306,972	396,238
TOTAL	177,926	1,126,453	402,847	**1,707,226**
Revenue from Productive Public Works—				
XXV.—State Railways (Gross Earnings)	...	1,981,836	574,706	2,556,542
XXVI.—Guarantd. & Subsidized Rys. (net Traffic Receipts)	...	3,615,479	...	3,615,479
XXVII.—East Indian Railway (net Traffic Receipts)	230	3,261,627	...	3,261,857*a*
XXVIII.—Irrigation and Navigation (direct Receipts)	171	321,743	543,885	865,799
XXIX.—Madras Irrign. & Canal Co. (net Traffic Receipts)	...	— 8,834	...	— 8,834
XXX.—Portion of Land Revenue due to Irrigation	...	491,220	...	491,220
TOTAL	401	9,663,071	1,118,591	**10,782,063**
Receipts on account of Public Works not classed as productive—				
XXXI.—State Railways	...	...	...	...
XXXII.—Subsidized Railways	2,290	...	...	2,290
XXXIII.—Irrigation and Navigation	...	29,216	102,023	131,239
XXXIV.—Military Works	...	48,474	1,824	50,298
XXXV.—Civil Buildings, Roads, and Services	13,636	23,281	507,055	543,972
TOTAL	15,926	100,971	610,902	**727,799**
Receipts by Military Departments—				
XXXVI.—Army	68,263	1,093,444	...	1,161,707
XXXVII.—Military operations in Afghanistan	2,305,000*b*	354,768	...	2,659,768
XXXVII.—Military operations in Egypt	...	...	...	...
TOTAL	2,373,263	1,448,212	...	**3,821,475**
	2,670,058	51,948,795		
Total Revenues	54,618,853		19,076,953	**73,695,806**

(*a*) Includes £146 appertaining to the accounts of East Indian Railway as a Guaranteed undertaking.

FORT WILLIAM;
DEPT. OF FINANCE AND COMMERCE,
The 15th March 1883.

E. W. KELLNER,
Deputy Comptroller General.

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f Revenue.

hich appear in the General Account.

R10 = £1.

REVISED ESTIMATE, 1882-83.				BUDGET ESTIMATE, 1883-84.			
IMPERIAL.		PROVINCIAL AND LOCAL.	TOTAL.	IMPERIAL.		PROVINCIAL AND LOCAL.	TOTAL.
England.	India.	India.		England.	India.	India.	
£	£	£	£	£	£	£	£
...	13,733,600	7,966,800	21,700,400	...	13,514,500	8,278,200	21,792,700
...	9,561,800	...	9,561,800	...	9,200,000	...	9,200,000
...	6,097,600	31,100	6,128,700	...	6,136,500	30,500	6,167,000
...	1,721,800	1,689,800	3,411,600	...	1,729,600	1,697,600	3,427,200
...	1,822,700	1,793,200	3,615,900	...	1,826,300	1,797,000	3,623,300
...	500	2,667,900	2,668,400	...	500	2,687,700	2,688,200
...	1,065,500	199,800	1,265,300	...	1,061,800	193,300	1,255,100
...	262,900	263,000	525,900	...	261,700	261,700	523,400
2,800	423,200	495,600	921,600	2,500	426,800	506,500	935,800
...	143,100	142,300	285,400	...	140,600	139,800	280,400
...	709,900	...	709,900	...	701,000	...	701,000
2,800	35,542,600	15,249,500	**50,794,900**	2,500	34,999,300	15,592,300	**50,594,100**
...	974,400	5,200	979,600	...	1,006,000	4,900	1,010,900
74,900	445,800	300	521,000	43,000	514,000	100	557,100
...	152,200	...	152,200	...	102,000	...	102,000
74,900	1,572,400	5,500	**1,652,800**	43,000	1,622,000	5,000	**1,670,000**
...	54,500	607,500	662,000	...	39,200	605,800	645,000
...	5,700	221,500	227,200	...	200	226,000	226,200
...	99,900	111,700	211,600	...	89,000	118,100	207,100
...	1,200	198,600	199,800	...	900	204,000	204,900
2,000	100	46,400	48,500	2,000	100	46,500	48,600
2,800	16,500	65,800	85,100	500	17,200	52,800	70,500
4,800	177,900	1,251,500	**1,434,200**	2,500	146,600	1,253,200	**1,402,300**
23,800	633,900	30,300	688,000	5,000	615,600	30,400	651,000
101,800	164,300	27,200	293,300	99,700	168,400	25,100	293,200
...	10,000	47,600	57,600	...	7,000	50,200	57,200
25,000	44,000	257,100	326,100	8,000	38,700	221,400	268,100
150,600	852,200	362,200	**1,365,000**	112,700	829,700	327,100	**1,269,500**
...	1,922,000	661,000	2,583,000	...	1,984,000	746,500	2,730,500
...	3,530,000	...	3,530,000	...	3,539,000	...	3,539,000
200	2,845,000	...	2,845,200	200	2,907,000	...	2,907,200
1,400	255,800	627,500	884,700	...	273,200	612,200	885,400
...	—5,400	...	— 5,400	...	...	...	...
...	532,000	...	532,000	...	545,500	...	545,500
1,600	9,079,400	1,288,500	**10,369,500**	200	9,248,700	1,358,700	**10,607,600**
...	108,200	14,900	123,100	...	157,400	34,500	191,900
3,700	...	...	3,700	1,000	10,000	...	11,000
...	28,500	103,400	131,900	...	31,000	110,300	141,300
...	42,100	...	42,100	...	39,200	...	39,200
14,100	6,700	449,900	470,700	17,400	7,300	456,600	481,300
17,800	185,500	568,200	**771,500**	18,400	244,900	601,400	**864,700**
73,000	913,000	...	986,000	41,000	824,800	...	865,800
...	...	...	...	...	...	...	...
500,000c	40,000	...	540,000	...	...	...	...
573,000	953,000	...	**1,526,000**	41,000	824,800	...	**865,800**
825,500	48,363,000			220,300	47,916,000		
49,188,500		18,725,400	**67,913,900**	48,136,300		19,137,700	**67,274,000**

(b) English Contribution for Afghan War. (c) English Contribution for War in Egypt.

J. WESTLAND,
Comptroller General.

D. BARBOUR,
Secretary to the Government of India.

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Abstract B.—*Details*

The figures in thick type are those

	ACCOUNTS, 1881-82.			
	IMPERIAL.		PROVINCIAL AND LOCAL.	TOTAL.
	England.	India.	India.	
	£	£	£	£
Interest—				
1.—Interest on Ordinary Debt (excluding that charged to Productive Public Works)	2,512,420	1,504,836	6,860	4,024,116
2.—Interest on Deposits	706	528,865	4,413	533,984
TOTAL	2,513,126	2,033,701	11,273	**4,558,100**
Direct Demands on the Revenues—				
3.—Refunds and Drawbacks	...	180,130	92,240	272,370
4.—Assignments and Compensations	...	492,266	702,174	1,194,440
Charges in respect of collection, *viz.*:—				
5.—Land Revenue	541	808,761	2,194,490	3,003,792
6.—Opium (including cost of Production)	1,062	2,054,998	1,275	2,057,335
7.—Salt (including cost of Production)	...	423,653	62,556	486,209
8.—Stamps	32,862	—13,574	91,335	110,623
9.—Excise	3	18,835	78,048	96,886
10.—Provincial Rates	...	...	53,226	53,226
11.—Customs	17	22,667	172,426	195,110
12.—Assessed Taxes	...	580	12,494	13,074
13.—Forest	5,288	512,016	40,341	557,645
14.—Registration	...	393	179,008	179,401
TOTAL	39,773	4,500,725	3,679,613	**8,220,111**
Post Office, Telegraph, and Mint—				
15.—Post Office	96,812	955,649	95,474	1,147,935
16.—Telegraph	94,114	442,087	...	536,201
17.—Mint	19,017	68,485	24	87,526
TOTAL	209,943	1,466,221	95,498	**1,771,662**
Salaries and Expenses of Civil Departments—				
18.—General Administration	231,431	653,785	609,140	1,494,356
19.—Law and Justice	226	561,136	2,671,379	3,232,741
20.—Police	...	82,847	2,471,014	2,553,861
21.—Marine (including River Navigation)	197,814	272,982	152,602	623,398
22.—Education	329	9,123	1,069,038	1,078,490
23.—Ecclesiastical	442	119,996	41,698	162,136
24.—Medical	7,468	167,704	508,013	683,185
25.—Political	25,832	622,436	1,078	649,346
26.—Scientific, and other Minor Departments	20,591	388,801	151,599	560,991
TOTAL	484,133	2,878,810	7,675,561	**11,038,504**
Miscellaneous Civil Charges—				
27.—Territorial and Political Pensions	31,265	651,063	...	682,328
28.—Civil Furlough and Absentee Allowances	217,747	3,925	970	222,642
29.—Superannuation Allowances and Pensions	1,367,140	643,631	171,556	2,182,327
30.—Stationery and Printing	118,694	134,867	312,323	565,884
31.—Miscellaneous	44,156	95,743	251,452	391,351
TOTAL	1,779,002	1,529,229	736,301	**4,044,532**
Famine Relief and Insurance—				
32.—Famine Relief	165	—12,078	46,762	34,849
33.—Protective Works, Railways	...	614,551	...	614,551
34.—Protective Works, Irrigation	...	135,449	...	135,449
35.—Reduction of Debt	...	715,151	...	715,151
TOTAL	165	1,453,073	46,762	**1,500,000**
Expenditure on Productive Public Works (Revenue Account)—				
36.—State Railways (Working and Maintenance)	...	1,342,770	343,622	1,686,392
37.—Guaranteed & Subsidized Rys. (Interest & Profits)	3,264,813	413,941	...	3,678,754
38.—East Indian Railway (Interest and Profits)	1,239,446	199,257	...	1,438,703
39.—Irrigation & Navigation (Working and Maintenance)	193	180,463	274,979	455,635
40.—Madras Irrigation and Canal Co. (Interest, &c.)	49,983	513	...	50,496
41.—Interest on Debt incurred for Productive P. W.—				
Railways	352,852	1,020,842	220,993	1,594,687
Irrigation	...	274,406	451,980	726,386
Miscellaneous Public Improvements	...	17,952	...	17,952
TOTAL	4,907,287	3,450,144	1,291,574	**9,649,005**
Carried over	9,933,429	17,311,903	13,536,582	40,781,914

* Includes £1093 appertaining to the Accounts of the

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of Expenditure.

which appear in the General Account.

R10 = £1.

REVISED ESTIMATE, 1882-83.				BUDGET ESTIMATE, 1883-84.			
IMPERIAL.		PROVINCIAL AND LOCAL.	TOTAL.	IMPERIAL.		PROVINCIAL AND LOCAL.	TOTAL.
England.	India.	India.		England.	India.	India.	
£	£	£	£	£	£	£	£
2,480,600	1,500,500	7,200	3,988,300	2,494,700	1,321,900	7,000	3,823,600
1,800	456,800	3,800	462,400	3,000	433,700	3,700	440,400
2,482,400	1,957,300	11,000	**4,450,700**	2,497,700	1,755,600	10,700	**4,264,000**
...	190,900	193,300	384,200	...	129,200	66,700	195,900
...	545,000	696,700	1,241,700	...	547,600	698,500	1,246,100
600	259,800	2,795,500	3,055,900	900	280,400	2,930,400	3,211,700
1,600	2,343,300	..	2,344,900	1,000	2,164,300	.	2,165,300
4,000	438,000	57,400	499,400	..	482,400	63,900	546,300
42,600	24,800	53,500	120,900	23,400	25,100	54,500	103,000
...	47,500	48,200	95,700	...	47,000	47,400	94,400
...	...	50,900	50,900	...	...	51,100	51,100
...	...	156,600	156,600	...	...	143,700	143,700
...	6,900	6,900	13,800	...	7,000	7,000	14,000
5,300	262,400	319,000	586,700	5,000	297,400	374,100	676,500
...	92,700	92,100	184,800	...	93,400	92,900	186,300
54,100	4,211,300	4,470,100	**8,735,500**	30,300	4,073,800	4,530,200	**8,634,300**
101,100	986,100	99,500	1,186,700	102,000	1,016,000	104,800	1,222,800
150,400	505,100	1,200	656,700	198,000	543,200	400	741,600
7,200	81,600	...	88,800	4,200	71,200	...	75,400
258,700	1,572,800	100,700	**1,932,200**	304,200	1,630,400	105,200	**2,039,800**
249,700	601,400	726,600	1,577,700	239,000	592,500	723,400	1,554,900
1,400	163,400	3,107,900	3,272,700	1,600	162,900	3,182,200	3,346,700
...	84,400	2,547,100	2,631,500	...	76,400	2,631,600	2,708,000
191,300	218,000	136,400	545,700	136,700	229,500	149,200	515,400
400	9,400	1,124,100	1,133,900	300	9,200	1,190,600	1,200,100
400	163,200		163,600	300	167,300	...	167,600
7,500	13,600	676,600	697,700	7,500	14,500	700,700	722,700
26,800	483,500	1,100	511,400	27,300	414,300	800	442,400
26,000	252,000	188,700	466,700	20,800	262,400	212,600	495,800
503,500	1,988,900	8,508,500	**11,000,900**	433,500	1,929,000	8,791,100	**11,153,600**
31,300	656,700	...	688,000	79,300	664,100	...	743,400
215,000	1,500	...	216,500	225,000	1,500	...	226,500
1,389,000	260,300	517,700	2,167,000	1,415,000	232,000	524,300	2,171,300
160,500	—15,300	349,200	494,400	133,000	—23,900	352,900	462,000
28,000	45,600	265,600	339,200	30,000	69,400	265,500	364,900
1,823,800	948,800	1,132,500	**3,905,100**	1,882,300	943,100	1,142,700	**3,968,100**
...	...	25,600	25,600	...	...	12,500	12,500
...	—127,100	..	—127,100	...	1,012,500	...	1,012,500
...	271,300	...	271,300	...	343,300	...	343,300
...	1,330,200	...	1,330,200	..	131,700	...	131,700
	1,474,400	25,600	**1,500,000**		1,487,500	12,500	**1,500,000**
...	1,148,000	384,600	1,532,600		1,165,800	407,000	1,572,800
3,269,500	576,900	. .	3,846,400	3,296,000	588,500		3,884,500
1,217,400	247,100		1,464,500	1,207,600	188,400		1,396,000
200	235,500	290,700	526,400	...	248,800	300,500	549,300
25,000	...	...	25,000	...	...	. .	...
348,100	1,110,300	257,500	1,715,900	301,600	1,205,800	303,100	1,810,500
...	326,200	459,700	785,900	...	388,000	465,700	853,700
...	20,200	...	20,200	...	21,600	...	21,600
4,860,200	3,664,200	1,392,500	**9,916,900**	4,805,200	3,806,900	1,476,300	**10,088,400**
9,982,700	15,817,700	15,640,900	41,441,300	9,953,200	15,626,300	16,068,700	41,648,200

East Indian Railway as a Guaranteed undertaking.

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Abstract B.—*Details*

	ACCOUNTS, 1881-82.			
	IMPERIAL.		PROVINCIAL AND LOCAL.	TOTAL.
	England.	India.	India.	
	£	£	£	£
Brought over	9,933,429	17,311,903	13,536,582	40,781,914
Expenditure on Public Works not classed as productive—				
42.—State Railways (Capital Account)	...	121,418	126,255	247,673
43.—State Railways (Working and Maintenance)	...	...	...	...
44.—Subsidized Railways	4,301	13,226	...	17,527
Southern Mahratta Railway	...	...	...	...
45.—Frontier Railways	363,491	−138,809	...	224,682
46.—Irrigation and Navigation	22	425,884	364,027	789,933
47.—Military Works	...	1,020,035	50,511	1,070,546
48.—Civil Buildings, Roads, and Services	96,018	466,603	3,480,549	4,043,170
TOTAL	463,831	1,908,357	4,021,342	6,393,531
Army Services—				
49.—Army	3,997,482	13,218,733	...	17,216,215
50.—Military Operations in Afghanistan	13,003	1,631,924	...	1,644,927
Military Operations in Egypt	...	...	...	...
TOTAL	4,010,485	14,850,657	...	18,861,142
51.—Exchange on Transactions with London	...	3,557,463	−763	3,556,700
TOTAL	14,407,746	37,628,380	17,557,161	69,593,287
	52,036,126			
SURPLUSES	+2,582,727		+1,521,019	
DEFICITS	...		−1,227	
Total as per Abstract A	54,618,853		19,076,953	
Expenditure on Productive Public Works (Capital Account)—				
52.—State Railways	439,325	1,195,826	...	1,635,151
53.—East Indian Railway	586,300	455,262	...	1,041,562
54.—Irrigation and Navigation	...	565,804	...	565,804
Madras Irrigation and Canal Co.'s Undertakings	...	...	...	...
55.—Miscellaneous Public Improvements	...	68,906	...	68,906
TOTAL	1,025,625	2,285,798	...	3,311,423

FORT WILLIAM;
DEPT. OF FINANCE AND COMMERCE,
The 15th March 1883.

E. W. KELLNER,
Deputy Comptroller General.

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of Expenditure—continued.

R10 = £1.

REVISED ESTIMATE, 1882-83.				BUDGET ESTIMATE, 1883-84.			
IMPERIAL.		PROVINCIAL AND LOCAL.	TOTAL.	IMPERIAL.		PROVINCIAL AND LOCAL.	TOTAL.
England.	India.	India		England.	India.	India.	
£	£	£	£	£	£	£	£
9,982,700	15,817,700	15,640,900	41,441,300	9,953,200	15,626,300	16,068,700	41,648,200
...	61,000	377,900	438,900	...	87,500	422,900	510,400
...	134,600	12,400	147,000	...	157,600	27,200	184,800
13,700	56,500	500	70,700	29,600	55,000	16,300	100,900
...	33,100	...	33,100	...	84,800	...	84,800
79,000	202,500	...	281,500	...	67,500	...	67,500
1,300	518,100	400,500	919,900	2,000	488,000	314,000	804,000
1,200	998,800	..	1,000,000	400	999,600	...	1,000,000
86,800	516,800	3,818,600	4,422,200	101,700	414,100	3,787,900	4,303,700
182,000	2,521,400	4,609,900	7,313,300	133,700	2,354,100	4,568,300	7,056,100
3,969,200	12,202,900	...	16,172,100	4,045,200	12,018,800	...	16,064,000
...	...	...	...	...	...	...	...
118,000	1,219,200	...	1,337,200	...	...	...	...
4,087,200	13,422,100	...	17,509,300	4,045,200	12,018,800	...	16,064,000
...	3,115,600	...	3,115,600	...	3,548,000	...	3,548,000
14,251,900	34,876,800	20,250,800	69,379,500	14,132,100	33,547,200	20,637,000	68,316,300
49,128,700				47,679,300			
+59,800		+18,300		+457,000		+14,700	
...		—1,543,700		...		—1,514,000	
49,188,500		18,725,400		48,136,300		19,137,700	
372,000	1,302,400	...	1,674,400	812,000	1,583,000	...	2,395,000
450,000	263,200	...	713,200	...	424,000	...	424,000
...	649,100	...	649,100	22,600	955,500	...	978,100
1,763,500	...	...	1,763,500	...	...	...	...
...	44,200	...	44,200	...	23,000	...	23,000
2,585,500	2,258,900	...	4,844,400	834,600	2,985,500	...	3,820,100

J. WESTLAND,
Comptroller General.

D. BARBOUR,
Secretary to the Government of India.

Abstract C.—*Details of Receipts and Disbursements*

	ACCOUNTS, 1881-82.			REVISED ESTIMATE, 1882-83.			BUDGET ESTIMATE, 1883-84.		
	England.	India.	Total.	England.	India.	Total.	England.	India.	Total.
	£	£	£	£	£	£	£	£	£
Brought forward .	5,749,154	99,305,582		11,218,600	96,495,600		1,707,400	92,864,000	
Remittances—									
Money Orders .	...	5,733,515		...	6,532,800		...	6,964,600	
Other Local Remittances (net) .	...	...		...	...		...	...	
Other Departmental Accounts . .	...	721,574		...	776,100		...	139,800	
Net Receipts by Civil Treasuries from—									
Post Office . .	...	—29,484		...	327,000		...	247,600	
Telegraph .	...	—66,420		...	—118,800		...	—92,700	
Guaranteed Rys. .	...	...		...	3,591,600		...	3,152,400	
Net Receipts from Civil Treasuries by									
Marine . .	...	229,784		...	909,200		...	196,700	
Military . .	...	12,499,034		...	11,447,200		...	10,993,000	
Public Works .	...	3,818,090		...	4,193,700		...	5,117,300	
Remittance Account between England and India . .	323,759	1,551,109		387,300	1,330,300		322,500	1,440,800	
TOTAL . .	323,759	24,457,202	24,780,961	387,300	28,989,100	29,376,400	322,500	28,159,500	28,482,000
NET .	...	...	877,478	...	...	308,400	...	...	0
Secretary of State's Bills drawn . .	18,412,429	...	18,412,429	15,042,000	...	15,042,000	16,300,000	...	16,300,000
Total Receipts .	24,485,342	123,762,784		26,647,900	125,484,700		18,329,900	121,023,500	
Opening Balance .	4,127,749	13,371,101		2,620,909	14,522,913		3,037,109	13,840,013	
Grand Total .	28,613,091	137,133,885		29,268,809	140,007,613		21,367,009	134,863,513	

FORT WILLIAM;
DEPT. OF FINANCE AND COMMERCE,
The 15th March 1883.

E. W. KELLNER,
Deputy Comptroller General.

other than Revenue and Expenditure—continued.

R10 = £1

	ACCOUNTS, 1881-82.			REVISED ESTIMATE, 1882-83.			BUDGET ESTIMATE, 1883-84.		
	England.	India.	Total.	England.	India.	Total.	England.	India.	Total.
	£	£	£	£	£	£	£	£	£
Brought forward	24,421,274	81,941,400		24,757,500	83,105,800		17,292,400	79,754,800	
Remittances—									
Money Orders	...	5,714,140		...	6,532,300		...	6,947,100	
Other Local Remittances	...	129,469		...	35,000		...	59,500	
Other Departmental Accounts	...	648,495		...	780,600		...	143,300	
Net Payments into Civil Treasuries by—									
Post Office	...	35,052		...	327,000		...	247,600	
Telegraph	...	—62,940		...	—118,800		...	—92,700	
Guaranteed Rys.	...	...		...	3,375,800		...	3,152,400	
Net Issues from Civil Treasuries to—									
Marine	...	190,183		...	909,200		...	196,700	
Military	...	12,296,964		...	11,447,200		...	10,993,000	
Public Works	...	3,048,543		...	3,893,700		...	5,117,300	
Remittance Account between England and India	1,570,908	332,669		1,474,200	411,800		1,761,000	347,800	
TOTAL	1,570,908	22,332,575	23,903,483	1,474,200	27,593,800	29,068,000	1,761,000	27,112,000	28,873,000
NET	...	...	0	...	...	0	...	...	391,000
Secretary of State's Bills paid	...	18,336,997	18,336,997	...	15,468,000	15,468,000	...	16,300,000	16,300,000
Total Disbursements	25,992,182	122,610,972		26,231,700	126,167,600		19,053,400	123,166,800	
Closing Balance	2,620,909	14,522,913		3,037,109	13,840,013		2,313,609	11,696,713	
Grand Total	28,613,091	137,133,885		29,268,809	140,007,613		21,367,009	134,863,513	

J. WESTLAND,
Comptroller General.

D. BARBOUR,
Secretary to the Government of India.

Abstract D.—*Account of Provincial and Local Savings charged to Revenue, and held at the disposal of Provincial Governments under their Provincial contracts.*

Provincial and Local Balances.

NOTE.—These balances do not include the Balances of Deposits and Advances upon Local Fund Accounts.

	India.	Central Provinces.	Burmah.	Assam.	Bengal.	N.-W. P. & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
Accounts, 1881-82.										
Balance at end of 1880-81	6,416	112,191	386,128	59,868	696,799	925,153	246,897	571,863	392,749	3,298,064
Added in 1881-82. .	...	88,021	55,357	43,973	221,262	433,595	162,980	75,837	439,994	1,521,019
Spent in 1881-82. .	1,227	...	...	...	...	...	...	...	...	1,227
Balance at end of 1881-82	5,189	200,212	441,485	103,841	918,061	1,358,748	409,877	647,700	732,743	4,817,856
Revised Estimate, 1882-83.										
Balance at end of 1881-82 (by Accounts)	5,189	200,212	441,485	103,841	918,061	1,358,748	409,877	647,700	732,743	4,817,856
Added in 1882-83 .	...	18,300	...	...	...	...	...	...	...	18,300
Spent in 1882-83 . .	2,200	...	138,500	11,300	555,100	376,700	92,700	18,800	348,400	1,543,700
Balance at end of 1882-83	2,989	218,512	302,985	92,541	362,961	982,048	317,177	628,900	384,343	3,292,456
Budget Estimate, 1883-84.										
Balance at end of 1882-83 (by Revised Estimate)	2,989	218,512	302,985	92,541	362,961	982,048	317,177	628,900	384,343	3,292,456
Added in 1883-84 .	...	14,700	...	...	...	...	...	...	...	14,700
Spent in 1883-84 . .	2,200	...	286,200	42,000	292,400	734,700	21,800	123,400	11,300	1,514,000
Balance at end of 1883-84	789	233,212	16,785	50,541	70,561	247,348	295,377	505,500	373,043	1,793,156

E. W. KELLNER, *Deputy Comptroller General.*

J. WESTLAND, *Comptroller General.*

D. BARBOUR, *Secretary to the Government of India*

FORT WILLIAM;
DEPT. OF FINANCE AND COMMERCE,
The 15th March 1883.

Abstract E.—*Statement of Net Revenue and Expenditure.*

Net Revenue.

	Accounts, 1881-82.					Revised Estimate, 1882-83.					Budget Estimate, 1883-84.				
	Gross Revenue.	Refunds and Drawbacks.	Total after deducting Refunds and Drawbacks.	Charges in respect of Collection.	Net Revenue.	Gross Revenue.	Refunds and Drawbacks.	Total after deducting Refunds and Drawbacks	Charges in respect of Collection.	Net Revenue.	Gross Revenue.	Refunds and Drawbacks.	Total after deducting Refunds and Drawbacks.	Charges in respect of Collection.	Net Revenue.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Land Revenue	21,948,022	48,013	21,900,009	3,003,792	18,896,217	21,700,400	173,700	21,526,700	3,055,900	18,470,800	21,792,700	50,100	21,742,600	3,211,700	18,530,900
Opium	9,862,444	1,889	9,860,555	2,057,335	7,803,220	9,561,800	400	9,561,400	2,344,900	7,216,500	9,200,000	400	9,199,600	2,165,300	7,034,300
Salt	7,375,620	45,335	7,330,285	486,209	6,844,076	6,128,700	50,300	6,078,400	499,400	5,579,000	6,167,000	25,800	6,141,200	546,300	5,594,900
Stamps	3,381,372	37,707	3,343,665	110,623	3,233,042	3,411,600	36,700	3,374,900	120,900	3,254,000	3,427,200	35,900	3,391,300	103,000	3,288,300
Excise	3,427,274	19,610	3,407,664	96,886	3,310,778	3,615,900	39,500	3,576,400	95,700	3,480,700	3,623,300	19,500	3,603,800	94,400	3,509,400
Provincial Rates	2,895,490	13,730	2,881,760	53,226	2,828,534	2,668,400	3,000	2,665,400	50,900	2,614,500	2,688,200	2,600	2,685,600	51,100	2,634,500
Customs	2,361,388	73,222	2,288,166	195,110	2,093,056	1,265,300	54,900	1,210,400	156,600	1,053,800	1,255,100	37,900	1,217,200	143,700	1,073,500
Assessed Taxes	536,829	28,878	507,951	13,074	494,877	525,900	22,000	503,900	13,800	490,100	523,400	18,900	504,500	14,000	490,500
Forest	874,435	2,339	872,096	557,645	314,451	921,600	2,200	919,400	586,700	332,700	935,800	3,100	932,700	676,500	256,200
Registration	284,714	1,647	283,067	179,401	103,666	285,400	1,500	283,900	184,800	99,100	280,400	1,700	278,700	186,300	92,400
Tributes from Native States	706,873	...	706,873	...	706,873	709,900	...	709,900	...	709,900	701,000	...	701,000	...	701,000
	53,654,461	272,370	53,382,091	6,753,301	46,628,790	50,794,900	384,200	50,410,700	7,109,600	43,301,100	50,594,100	195,900	50,398,200	7,192,300	43,205,900
Deduct—Assignments and Compensations	...	...	...	...	1,194,440	...	...	...	...	1,241,700	...	...	...	...	1,246,100
					45,434,350					42,059,400					41,959,800
Productive Public Works	...	...	10,782,063	9,649,005	1,133,058	...	...	10,369,500	9,916,900	452,600	...	...	10,607,600	10,088,400	519,200
Total Net Revenue	...	...	...	...	46,567,408					42,512,000					42,479,000

Net Expenditure.

	Accounts, 1881-82.			Revised Estimate, 1882-83.			Budget Estimate, 1883-84.		
	Gross Expenditure.	Receipts.	Net Expenditure.	Gross Expenditure.	Receipts.	Net Expenditure.	Gross Expenditure.	Receipts.	Net Expenditure.
	£	£	£	£	£	£	£	£	£
Interest	4,558,100	...	4,558,100	4,450,700	...	4,450,700	4,264,000	...	4,264,000
Post Office, Telegraph & Mint	1,771,662	1,489,699	281,963	1,932,200	1,652,800	279,400	2,039,800	1,670,000	369,800
Civil Department	11,038,504	1,513,083	9,525,421	11,000,900	1,434,200	9,566,700	11,153,600	1,402,300	9,751,300
Miscellaneous Civil Charges	4,044,532	1,707,226	2,337,306	3,905,100	1,365,000	2,540,100	3,968,100	1,269,500	2,698,600
Famine Relief and Insurance	1,500,000	...	1,500,000	1,500,000	...	1,500,000	1,500,000	...	1,500,000
Public Works not classed as Productive	6,393,531	727,799	5,665,732	7,313,300	771,500	6,541,800	7,056,100	864,700	6,191,400
Army Services	18,861,142	3,821,475	15,039,667	17,509,300	1,526,000	15,983,300	16,064,000	865,800	15,198,200
Exchange on Transactions with London	3,556,700	...	3,556,700	3,115,600	...	3,115,600	3,548,000	...	3,548,000
	51,724,171	9,259,282	42,464,889	50,727,100	6,749,500	43,977,600	49,593,600	6,072,300	43,521,300
Provincial and Local Surpluses and Deficits	Surpluses. 1,521,019	Deficits. 1,227	+1,519,792	Surpluses. 18,300	Deficits. 1,543,700	—1,525,400	Surpluses. 14,700	Deficits. 1,514,000	—1,499,300
Total Net Expenditure	...	...	43,984,681	...	...	42,452,200	...	...	42,022,000
Surplus or Deficit	...	...	2,582,727	...	...	+59,800	...	...	+457,000
			46,567,408			42,512,000			42,479,000

FORT WILLIAM;
DEPT. OF FINANCE AND COMMERCE,
The 15th March 1883.

E. W. KELLNER,
Deputy Comptroller General.

J. WESTLAND,
Comptroller General.

D. BARBOUR;
Secretary to the Government of India.

APPENDIX II.

ACCOUNTS AND ESTIMATES.

(OLD CLASSIFICATION).

Accounts . . . . 1881-82.
Revised Estimates . . 1882-83.
Budget Estimates . . 1883-84.

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The following refunds are in the above Revised Estimates for 1882-83 and Budget Estimates for 1883-84 charged, according to the old practice, against the General head "Refunds and Drawbacks." In the new classification, not being Revenue Refunds, they are charged against the specific heads concerned :—

REVISED.—Law and Justice, £43,400; Minor Departments, £100; Police, £3,800; Marine, £200; Education, £300; Medical, £1,300; Superannuation, £400; Stationery and Printing, £300; Miscellaneous, £78,000. Total, £127,800.

BUDGET.—Law and Justice, £43,300; Minor Departments, £200; Police, £2,400; Marine, £300; Education, £800; Medical, £1,400; Superannuation £100; Stationery and Printing £100; Miscellaneous, £77,700. Total, £126,300.

In other respects the totals of the Major Heads in the old and new classifications agree.

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I.—REVENUE AND EXPENDITURE OF THE GOVERNMENT

Estimates,

REVENUES.	Accounts, 1881-82.	Budget Estimates, 1882-83.	Revised Estimates, 1882-83.	Increase.	Decrease.	Budget Estimates, 1883-84.	Budget Estimates, 1883-84. compared with Revised Estimates, 1882-83.	
							Increase.	Decrease.
CIVIL.	£	£	£	£	£	£	£	£
I.—Land Revenue	22,439,242	22,172,000	22,232,400	60,400	...	22,338,200	105,800	...
II.—Tributes	706,873	701,000	709,900	8,900	...	701,000	...	8,900
III.—Forest	874,435	809,000	921,600	112,600	...	935,800	14,200	...
IV.—Excise	3,427,274	3,331,000	3,615,900	284,900	...	3,623,300	7,400	...
V.—Assessed Taxes	536,829	538,000	525,900	...	12,100	523,400	...	2,500
VI.—Provincial Rates	2,895,490	2,649,000	2,668,400	19,400	...	2,688,200	19,800	...
VII.—Customs	2,361,388	1,181,000	1,265,300	84,300	...	1,255,100	...	10,200
VIII.—Salt	7,375,620	6,049,000	6,128,700	79,700	...	6,167,000	38,300	...
IX.—Opium	9,862,444	9,500,000	9,561,800	61,800	...	9,200,000	...	361,800
X.—Stamps	3,381,372	3,342,000	3,411,600	69,600	...	3,427,200	15,600	..
XI.—Registration	284,714	284,000	285,400	1,400	...	280,400	...	5,000
XII.—Mint	70,584	145,000	152,200	7,200	...	102,000	...	50,200
XIII.—Post Office	949,907	967,000	979,600	12,600	...	1,010,900	31,300	...
XIV.—Telegraph	469,208	525,000	521,000	...	4,000	557,100	36,100	...
XV.—Minor Departments	120,949	66,000	85,100	19,100	...	70,500	...	14,600
XVI.—Law and Justice	677,454	659,000	662,000	3,000	...	645,000	...	17,000
XVII.—Police	248,005	248,000	227,200	...	20,800	226,200	...	1,000
XVIII.—Marine	237,876	183,000	211,600	28,600	...	207,100	...	4,500
XIX.—Education	189,292	177,000	199,800	22,800	...	204,900	5,100	...
XX.—Medical	39,507	41,000	48,500	7,500	...	48,600	100	...
XXI.—Stationery & Printing	57,811	59,000	57,600	...	1,400	57,200	...	400
XXII.—Interest	896,904	652,000	688,000	36,000	...	651,000	...	37,000
XXIII.—Superannuations	356,273	307,000	293,300	...	13,700	293,200	...	100
XXIV.—Miscellaneous	396,238	268,000	326,100	58,100	...	268,100	...	58,000
XXV.—Railways	9,436,168	8,910,000	9,085,000	175,000	...	9,379,600	294,600	...
XXVI.—Irrigation and Navigation	988,204	962,000	1,011,200	49,200	...	1,026,700	15,500	...
XXVII.—Other Public Works	594,270	485,000	512,800	27,800	...	520,500	7,700	...
XXVIII.—Army	1,161,707	868,000	986,000	118,000	...	865,800	...	120,200
English Contribution for Afghan War	2,305,000	...	500,000*	500,000	...	...	...	500,000
Military Operations in Afghanistan	354,768	...	...					
Military Operations in Egypt	...	...	40,000	40,000	...	...	...	40,000
XXIX.—Gain by Exchange	297,799	381,000	336,300	...	44,700	377,200	40,900	...
GRAND TOTAL	73,993,605	66,459,000	68,250,200	1,791,200	...	67,651,200	...	599,000
Deficit	...	...	...	...	...	...	...	...

* Egyptian War.

Fort William;
Dept. of Finance and Commerce,
The 15th March 1883.

E. W. KELLNER,
Deputy Comptroller General.

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OF INDIA IN INDIA AND IN ENGLAND.

1883-84.

EXPENDITURE.	Accounts, 1881-82.	Budget Estimates, 1882-83.	Revised Estimates, 1882-83.	Increase.	Decrease.	Budget Estimates, 1883-84.	Budget Estimates, 1883-84, compared with Revised Estimates, 1882-83. Increase.	Decrease.
CIVIL.	£	£	£	£	£	£	£	£
1.—Interest on Debt	6,363,141	6,391,000	6,510,300	119,300	...	6,509,400	...	900
2.—Interest, other Accts.	533,984	459,000	462,400	3,400	...	440,400	...	22,000
3.—Refunds and Drawbacks	419,921	511,000	512,000	1,000	...	322,200	...	189,800
4.—Land Revenue	3,003,792	3,168,000	3,055,900	...	112,100	3,211,700	155,800	...
5.—Forest	557,645	581,000	586,700	5,700	...	676,500	89,800	...
6.—Excise	96,886	99,000	95,700	...	3,300	94,400	...	1,300
7.—Assessed Taxes	13,074	15,000	13,800	...	1,200	14,000	200	...
8.—Provincial Rates	53,226	49,000	50,900	1,900	...	51,100	200	...
9.—Customs	195,110	163,000	156,600	...	6,400	143,700	...	12,900
10.—Salt	486,209	639,000	499,400	...	139,600	546,300	46,900	...
11.—Opium	2,057,335	2,250,000	2,344,900	94,900	...	2,165,300	...	179,600
12.—Stamps	110,623	119,000	120,900	1,900	...	103,000	...	17,900
13.—Registration	179,401	186,000	184,800	...	1,200	186,300	1,500	...
14.—Mint	87,526	108,000	88,800	...	19,200	75,400	...	13,400
15.—Post Office	1,147,935	1,173,000	1,186,700	13,700	...	1,222,800	36,100	...
16.—Telegraph	536,201	637,000	656,700	19,700	...	741,600	84,900	...
17.—Administration	1,494,356	1,504,000	1,577,700	73,700	...	1,554,900	...	22,800
18.—Minor Departments	560,991	442,000	466,600	24,600	...	495,600	29,000	...
19.—Law and Justice	3,184,249	3,347,000	3,229,300	...	117,700	3,303,400	74,100	...
20.—Police	2,553,861	2,635,000	2,627,700	...	7,300	2,705,600	77,900	...
21.—Marine	623,398	621,000	545,500	...	75,500	515,100	...	30,400
22.—Education	1,078,490	1,149,000	1,133,600	...	15,400	1,199,300	65,700	...
23.—Ecclesiastical	162,136	163,000	163,600	600	...	167,600	4,000	...
24.—Medical	683,185	703,000	696,400	...	6,600	721,300	24,900	...
25.—Stationery and Printing	565,884	440,000	494,100	54,100	...	461,900	...	32,200
26.—Political	649,346	520,000	511,400	...	8,600	442,400	...	69,000
27.—Allcs. & Assignments	1,876,768	1,939,000	1,929,700	...	9,300	1,989,500	59,800	...
28.—Civil Furlough Allcs.	222,642	234,000	216,500	...	17,500	226,500	10,000	...
29.—Superannuations	2,182,327	2,101,000	2,166,600	65,600	...	2,171,200	4,600	...
30.—Miscellaneous	292,292	271,000	261,200	...	9,800	287,200	26,000	...
31.—Famine Relief & Insurance—								
Relief	34,849	...	25,600	25,600	...	12,500	...	13,100
Protective Works	750,000	750,000	144,200	...	605,800	1,355,800	1,211,600	...
Reduction of Debt	715,151	750,000	1,330,200	580,200	...	131,700	...	1,198,500
32.—Railways	7,051,522	7,592,000	7,429,400	...	162,600	7,548,500	119,100	...
Subsidized Railways	17,527	50,000	70,700	20,700	...	100,900	30,200	...
Frontier Railways	224,682	223,000	281,500	58,500	...	67,500	...	214,000
South Mahratta	...	...	33,100	33,100	...	84,800	51,700	...
33.—Irrigation & Navigation	1,296,064	1,527,000	1,471,300	...	55,700	1,353,300	...	118,000
34.—Other Public Works	5,113,716	5,371,000	5,422,200	51,200	...	5,303,700	...	118,500
35.—Army	17,216,215	16,128,000	16,172,100	44,100	...	16,064,000	...	108,100
Military Operations in Afghanistan	1,644,927	...	...	...	...	...	...	...
Military Operations in Egypt	...	...	1,337,200	1,337,200	...	...	...	1,337,200
36.—Loss by Exchange	3,854,499	3,156,000	3,451,900	295,900	...	3,925,200	473,300	...
	69,891,086	68,164,000	69,715,800	1,551,800	...	68,693,500	...	1,022,300
PROVINCIAL. LOCAL. Surplus	+1,521,019	...	+18,300	18,300	...	+14,700	...	3,600
PROVINCIAL. LOCAL. Deficits	—1,227	—1,990,000	—1,543,700	446,300	...	—1,514,000	29,700	...
TOTAL	71,410,878	66,174,000	68,190,400	2,016,400		67,194,200	...	996,200
Surplus	2,582,727	285,000	59,800	...	225,200	457,000	397,200	...
37.—Pro. Public Works—								
State Railways	1,635,151	1,868,000	1,674,400	...	193,600	2,395,000	720,600	...
E. I. Railway	1,041,562	485,000	713,200	228,200	...	424,000	...	289,200
Irrigation and Navigation	565,804	897,000	2,412,600	1,515,600	...	978,100	...	1,434,500
Miscellaneous Public Improvements	68,906		44,200	44,200		23,000	...	21,200
Total Productive Public Works, Capital	3,311,423	3,250,000	4,844,400	1,594,400	...	3,820,100	...	1,024,300

J. WESTLAND,
Comptroller General.

D. BARBOUR,
Secretary to the Government of India.

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II.—REVENUE AND EXPENDITURE OF THE GOVERNMENT

(Distinguishing Revenue and Charges

Estimates,

REVENUE.	Accounts, 1881-82.	Budget Estimates, 1882-83.	Revised Estimates, 1882-83.	Increase	Decrease	Budget Estimates, 1883-84.	Budget Estimates, 1883-84, compared with Revised Estimates, 1882-83. Increase.	Decrease.
CIVIL.	£	£	£	£	£	£	£	£
I.—Land Revenue	21,948,022	21,487,000	21,700,400	213,400	...	21,792,700	92,300	...
II.—Tributes	706,873	701,000	709,900	8,900	...	701,000	...	8,900
III.—Forest	874,435	809,000	921,600	112,600	...	935,800	14,200	...
IV.—Excise	3,427,274	3,331,000	3,615,900	284,900	...	3,623,300	7,400	...
V.—Assessed Taxes	536,829	538,000	525,900	...	12,100	523,400	...	2,500
VI.—Provincial Rates	2,895,490	2,649,000	2,668,400	19,400	...	2,688,200	19,800	...
VII.—Customs	2,361,388	1,181,000	1,265,300	84,300	...	1,255,100	...	10,200
VIII.—Salt	7,375,620	6,049,000	6,128,700	79,700	...	6,167,000	38,300	...
IX.—Opium	9,862,444	9,500,000	9,561,800	61,800	...	9,200,000	...	361,800
X.—Stamps	3,381,372	3,342,000	3,411,600	69,600	...	3,427,200	15,600	...
XI.—Registration	284,714	284,000	285,400	1,400	...	280,400	...	5,000
XII.—Mint	70,584	145,000	152,200	7,200	...	102,000	...	50,200
XIII.—Post Office	949,907	967,000	979,600	12,600	...	1,010,900	31,300	...
XIV.—Telegraph	469,208	525,000	521,000	...	4,000	557,100	36,100	...
XV.—Minor Departments	120,949	66,000	85,100	19,100	...	70,500	...	14,600
XVI.—Law and Justice	677,454	659,000	662,000	3,000	...	645,000	...	17,000
XVII.—Police	248,005	248,000	227,200	...	20,800	226,200	...	1,000
XVIII.—Marine	237,876	183,000	211,600	28,600	...	207,100	...	4,500
XIX.—Education	189,292	177,000	199,800	22,800	...	204,900	5,100	...
XX.—Medical	39,507	41,000	48,500	7,500	...	48,600	100	...
XXI.—Stationery & Printing	57,811	59,000	57,600	..	1,400	57,200	...	400
XXII.—Interest	896,904	652,000	688,000	36,000	...	651,000	...	37,000
XXIII.—Superannuations	356,273	307,000	293,300	...	13,700	293,200	...	100
XXIV.—Miscellaneous	396,238	268,000	326,100	58,100	...	268,100	...	58,000
XXV.—Railways—								
Ordinary	...	...	123,100	123,100	...	191,900	68,800	...
Subsidized	2,290	1,000	3,700	2,700	...	11,000	7,300	...
XXVI.—Irrigation & Navgn.	131,239	133,000	131,900	...	1,100	141,300	9,400	...
XXVII.—Other Public Works	594,270	485,000	512,800	27,800	...	520,500	7,700	...
XXVIII.—Army	1,161,707	868,000	986,000	118,000	...	865,800	...	120,200
English Contribution for Afghan War	2,305,000	...	500,000*	500,000	...	...	...	500,000
Military Operations in Afghanistan	354,768	...	...	...	...	...	...	...
Military Operations in Egypt	...	...	40,000	40,000	...	...	...	40,000
XXIX.—Gain by Exchange	297,799	381,000	336,300	...	44,700	377,200	40,900	...
TOTAL	63,211,542	56,036,000	57,880,700	1,844,700	...	57,043,600	...	837,100
Revenue from Productive Public Works.								
XXV.—Railways—								
State (Gross Earnings)	2,556,542	2,776,000	2,583,000	...	193,000	2,730,500	147,500	...
Guaranteed (Net Traffic Receipts)	3,615,625	3,473,000	3,530,000	57,000	...	3,539,000	9,000	...
East Indian Railway	3,261,711	2,660,000	2,845,200	185,200	...	2,907,200	62,000	...
XXVI.—Irrign. & Navgn.—								
Direct Receipts	865,799	844,000	884,700	40,700	...	885,400	700	...
Madras Irrigation and Canal Company (Net Traffic Receipts, &c.)	—8,834	—15,000	—5,400	9,600	...	...	5,400	...
I.—Portion of Land Revenue due to Irrigation	491,220	685,000	532,000	...	153,000	545,500	13,500	...
Total	10,782,063	10,423,000	10,369,500	...	53,500	10,607,600	238,100	
GRAND TOTAL REVENUE	73,993,605	66,459,000	68,250,200	1,791,200	...	67,651,200	...	599,000
Deficit					...	...	...	

* Egyptian War.

Fort William;
DEPT. OF FINANCE AND COMMERCE,
The 15th March 1883.

E. W. KELLNER,
Deputy Comptroller General.

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OF INDIA IN INDIA AND IN ENGLAND.

of Productive Public Works.)

1882-83.

EXPENDITURE.	Accounts, 1881-82.	Budget Estimates, 1882-83.	Revised Estimates, 1882-83.	Increase.	Decrease	Budget Estimates, 1883-84.	Budget Estimates, 1883-84, compared with Revised Estimates, 1882-83. Increase.	Decrease.
CIVIL.	£	£	£	£	£	£	£	£
1.—Interest on Debt	4,024,116	3,917,000	3,983,300	71,300	...	3,823,600	...	164,700
2.—Interest, other Accts.	533,984	4 9,000	462,400	3,400	...	440,400	...	22,000
3.—Refunds and Drawbacks	419,921	511,000	512,000	1,000	...	322,200	...	189,800
4.—Land Revenue	3,003,792	3,168,000	3,055,900	...	112,100	3,211,700	155,800	...
5.—Forest	557,645	581,000	580,700	5,700	...	676,500	89,800	...
6.—Excise	90,886	99,000	95,700	...	3,300	94,400	...	1,300
7.—Assessed Taxes	13,074	15,000	13,800	...	1,200	14,000	200	..
8.—Provincial Rates	53,226	49,000	50,900	1,900	..	51,100	200	..
9.—Customs	195,110	163,000	156,600	...	6,400	143,700	...	12,900
10.—Salt	486,209	639,000	499,400	...	139,600	546,300	46,900	...
11.—Opium	2,057,335	2,250,000	2,344,900	94,900	...	2,165,300	...	170,600
12.—Stamps	110,623	119,000	120,900	1,900	...	103,000	...	17,900
13.—Registration	179,401	180,000	184,800	...	1,200	186,300	1,500	...
14.—Mint	87,526	108,000	88,800	...	19,200	75,400	...	13,400
15.—Post Office	1,147,935	1,172,000	1,186,700	13,700	...	1,222,800	36,100	.
16.—Telegraph	536,201	637,000	656,700	19,700	...	741,600	84,900	...
17.—Administration	1,494,356	1,504 000	1,577,700	73,700	...	1,554,900	...	22 800
18.—Minor Departments	560,991	442,000	466,600	24,600	..	495,600	29,000	...
19.—Law and Justice	3,184,249	3,347,000	3,229,300	...	117,700	3,303,400	74,100	...
20.—Police	2,553,861	2,635,000	2,627,700	...	7,300	2,705,600	77,900	
21.—Marine	623,398	621,000	545,500	...	75 500	515,100	.	30,400
22.—Education	1,078,490	1,149,000	1,133,600	...	15,400	1,199,300	65,700	..
23.—Ecclesiastical	162,136	163,000	163,600	600	...	167,600	4,000	...
24.—Medical	683,185	703,000	696,400	...	6,600	721,300	24,900	...
25.—Stationery & Printing	565,884	440,000	494,100	54,100	...	461,900	...	32,200
26.—Political	649,346	520,000	511,400	...	8,600	442 400	...	69,000
27.—Allowces. & Assignments	1,876,768	1,939,000	1,929,700	...	9,300	1,989,500	59,800	...
28.—Civil Furlough Allowces	222,642	234,000	216,500	...	17,500	226,500	10,000	...
29.—Superannuations	2,182,327	2,101,000	2,165,600	65,600	...	2,171,200	4,600	...
30.—Miscellaneous	292,292	271,000	261,200	...	9,800	287,200	26,000	...
31.—Famine Relief & Insurance								
Relief	34,849	...	25,600	25,600	...	12,500	...	13,100
Protective Works	75 ,000	750,000	144,200	...	605,800	1,355,800	1,211,600	..
Reduction of Debt	715,151	750,000	1,330,200	580,200	..	131,700	..	1,198,500
32.—Railways—Ordinary	247,673	592,000	585,900	...	6,100	695,200	109,300	...
Subsidized Railways	17,527	50,000	70,700	20,700	...	100,900	30,200	...
Frontier Railways	224,682	223,000	281,500	58,500	...	67,500	...	214,000
South Mahratta	.	..	33,100	33,100	...	84,800	51,700	...
33.—Irrigation & Navigation	789,933	974,000	919,900	...	54,100	804,000	...	115,900
34.—Other Public Works	5,113,716	5,371,000	5,422,200	51,200	...	5,303,700	...	118,500
35.—Army	17,216,215	16,128,000	16,172,100	44,100	...	16,064,000	...	108,100
Military Operations in Afghanistan	1,644,927	...	...	...	...	...	...	...
Military Operations in Egypt	...	..	1,337,200	1,337,200	...	...	...	1,337,200
36.—Loss by Exchange	3,854,499	3,156,000	3,451,900	295,900	...	3,925,200	473,300	...
	60,242,081	58,137,000	59,798,900	1,661,900	..	58,605,100		1,193,800
Provincial and Local Surpluses and Deficits	1,521,019	...	+18,300	18,300	...	+14,700	...	3,600
	—1,227	—1,990,000	—1,543,700	446,300	...	—1,514,000	29,700	..
EXPENDITURE ORDINARY	61,761,873	56,147,000	58,273 500	2,126,500	..	57,105,800	...	1,167,700
Expenditure on Productive Public Works (Working Expenses and Interest).								
32.—Railways—								
State (Working and Maintenance)	1,686,392	1,741,000	1,532,600	...	208,400	1,572,800	40,200	...
Guaranteed (Interest, Surplus Profits, &c.)	3,679,847	3,825,000	3,846,400	21,400	...	3,884,500	38,100	...
East Indian Railway	1,437,610	1,434,000	1,404,500	30,500	...	1,390,000	...	68,500
33.—Irrigation & Navigation—								
Working and Maintenance	455,635	503,000	526,400	23,400	...	549,300	22,900	...
Madras Irrigation & Canal Company (Interest, &c.)	50,496	50,000	25,000	...	25,000	...	...	25,000
1.—Interest on Debt	2,339,025	2,474,000	2,522,000	48,000	...	2,685,800	163,800	...
Total	9,649,005	10,027,000	9,916,900	...	110,100	10,086,400	171,500	...
GRAND TOTAL	71,410,878	66,174,000	68,190,400	2,016,400	...	67,194,200		996,200
Surplus	2,582,727	285,000	59,800		225,200	457,000	397,200	...
37.—Productive Public Works								
Do. do. State Railways	1,635,151	1,868,000	1,674,400	...	193,600	2,395,000	720,600	...
Do. do. E. I. Railway	1,041,502	485,000	713,200	228,200	...	424,000	...	289,200
Irrigation and Navigation	565,8.4	697,000	2,412,000	1,515,600	...	978,100	...	1,434,500
Miscellaneous Public Improvements	68,906	...	44,200	44,200	...	23,000	...	21,200
Total Productive Public Works, Capital	3,311,423	3,250,000	4,843,400	1,591,400	...	3,820,100	..	1,024,300

J. WESTLAND,
Comptroller General.

D. BARBOUR,
Secretary to the Government of India.

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III.—REVENUE AND EXPENDITURE OF THE GOVERNMENT OF INDIA IN INDIA AND

REVENUE.	Revised Estimates, 1882-83.				Budget Estimates, 1883-84.			
	Imperial.	Provincial	Local.	Total.	Imperial	Provincial.	Local	Total.
	£	£	£	£	£	£	£	£
Opening Balance		3,742,100	1,109,500			2,464,400	881,800	
I.—Land Revenue	14,265,600	7,843,200	123,600	22,232,400	14,060,000	8,155,900	122,300	22,338,200
II.—Tributes	709,900	...	...	709,900	701,000	...	...	701,000
III.—Forest	426,000	495,600	...	921,600	429,300	506,500	...	935,800
IV.—Excise	1,822,700	1,791,900	1,300	3,615,900	1,826,300	1,795,700	1,300	3,623,300
V.—Assessed Taxes	262,900	263,000	...	525,900	261,700	261,700	...	523,400
VI.—Provincial Rates	500	622,500	2,045,400	2,668,400	500	612,600	2,075,100	2,688,200
VII.—Customs	1,065,500	199,800	...	1,265,300	1,061,800	193,300	...	1,255,100
VIII.—Salt	6,097,600	31,100	...	6,128,700	6,136,500	30,500	...	6,167,000
IX.—Opium	9,561,800	...	...	9,561,800	9,200,000	...	...	9,200,000
X.—Stamps	1,721,800	1,689,800	...	3,411,600	1,729,600	1,697,600	...	3,427,200
XI.—Registration	143,100	142,300	...	285,400	140,600	139,800	...	280,400
XII.—Mint	152,200	—	...	152,200	102,000	...	...	102,000
XIII.—Post Office	974,400	3,200	2,000	979,600	1,006,000	3,000	1,900	1,010,900
XIV.—Telegraph	520,700	300	...	521,000	557,000	100	...	557,100
XV.—Minor Departments	19,300	56,300	9,500	85,100	17,700	43,300	9,500	70,500
XVI.—Law and Justice	54,500	607,200	300	662,000	39,200	605,400	400	645,000
XVII.—Police	5,700	180,600	40,900	227,200	200	185,400	40,600	226,200
XVIII.—Marine	99,900	111,700	..	211,600	89,000	118,100	...	207,100
XIX.—Education	1,200	126,900	71,700	199,800	900	134,700	69,300	204,900
XX.—Medical	2,100	30,800	15,600	48,500	2,100	30,700	15,800	48,600
XXI.—Stationery and Printing	10,000	47,600	...	57,600	7,000	50,200	...	57,200
XXII.—Interest	657,700	14,200	16,100	688,000	620,600	13,700	16,700	651,000
XXIII.—Pensions	266,100	27,100	100	293,300	268,100	25,000	100	293,200
XXIV.—Miscellaneous	69,000	158,800	98,300	326,100	46,700	132,000	89,400	268,100
XXV.—Railways	8,409,100	675,900	...	9,085,000	8,598,600	781,000	...	9,379,600
XXVI.—Irrigation and Navigation	280,300	729,700	1,200	1,011,200	304,200	721,500	1,000	1,026,700
XXVII.—Other Public Works	62,900	330,600	119,300	512,800	63,900	337,200	119,400	520,500
XXVIII.—Army	986,000	—	...	986,000	865,800	...	...	865,800
Military Operations in Egypt	40,000	—	...	40,000	...	...	...	...
English Contribution for War in Egypt	500,000	...	...	500,000	...	...	...	...
XXIX.—Gain by Exchange	336,300	—	...	336,300	377,200	...	...	377,200
Total	49,524,800	16,180,100	2,545,300	68,250,200	48,513,500	16,574,900	2,562,800	67,651,200
Debt	...	...	127,700	...	.	...	127,500	
GRAND TOTAL		19,922,200	3,782,500			19,039,300	3,572,100	

FORT WILLIAM,
DEPT. OF FINANCE AND COMMERCE,
The 15th March 1883.

E. W. KELLNER,
Deputy Comptroller General

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IN ENGLAND IN THE THREE DIVISIONS, IMPERIAL, PROVINCIAL, AND LOCAL.

EXPENDITURE.	Revised Estimates, 1882-83.				Budget Estimates, 1883-84.			
	Imperial	Provincial	Local	Total.	Imperial	Provincial.	Local.	Total.
	£	£	£	£	£	£	£	£
1.—Interest	5,785,900	724,400	...	6,510,300	5,733,600	775,800	...	6,509,400
2.—Interest, Other Accounts	458,600	...	3,800	462,400	436,700	...	3,700	440,400
3.—Refunds and Drawbacks	197,000	287,900	26,500	512,000	162,800	148,700	10,700	322,200
4.—Land Revenue	263,400	2,462,300	333,200	3,055,900	281,300	2,591,300	339,100	3,211,700
5.—Forest	267,700	319,000	...	586,700	302,400	374,100	...	676,500
6.—Excise	47,500	47,100	800	95,700	47,000	46,600	800	94,400
7.—Assessed Taxes	6,900	6,900	...	13,800	7,000	7,000	.	14,000
8.—Provincial Rates	...	4,700	46,200	50,900	...	4,700	46,400	51,100
9.—Customs	...	156,600	...	156,600	—	143,700	...	143,700
10.—Salt	442,000	57,400	...	499,400	482,400	63,900	...	546,300
11.—Opium	2,344,900	...	...	2,344,900	2,165,300	..	...	2,165,300
12.—Stamps	67,400	53,500	...	120,900	48,500	54,500	...	103,000
13.—Registration	92,700	92,100	...	184,800	93,400	92,900	...	186,300
14.—Mint	88,800	..	...	88,800	75,400	...	...	75,400
15.—Post Office	1,087,200	37,100	62,400	1,186,700	1,118,000	37,200	67,600	1,222,800
16.—Telegraph	655,500	1,200	...	656,700	741,200	400	...	741,600
17.—Administration	851,100	702,000	24,600	1,577,700	831,500	697,700	25,700	1,554,900
18.—Minor Departments	278,000	153,100	35,500	466,600	283,200	174,100	38,300	495,600
19.—Law and Justice	164,300	3,064,900	100	3,229,300	163,500	3,139,800	100	3,303,400
20.—Police	84,400	2,273,100	270,200	2,627,700	76,400	2,342,400	286,800	2,705,600
21.—Marine	409,300	136,200	...	545,500	366,200	148,900	...	515,100
22.—Education	9,800	732,600	391,200	1,133,600	9,500	753,500	436,300	1,199,300
23.—Ecclesiastical	163,600	...	...	163,600	167,600	...	...	167,600
24.—Medical	21,100	530,800	144,500	696,400	22,000	541,700	157,600	721,300
25.—Stationery and Printing	145,000	346,500	2,600	494,100	109,100	349,400	3,400	461,900
26.—Political	510,300	700	400	511,400	441,600	700	100	442,400
27.—Allowances	1,233,000	696,700	...	1,929,700	1,291,000	698,500	...	1,989,500
28.—C. F. & A. Allowances	216,500	...	...	216,500	226,500	..	...	226,500
29.—Superannuation	1,649,300	516,600	700	2,166,600	1,647,000	523,500	700	2,171,200
30.—Miscellaneous	67,600	112,000	81,600	261,200	60,800	131,500	88,900	287,200
31.—Famine Relief and Insurance—								
Relief	...	25,600	...	25,600	...	12,500	...	12,500
Protective Works	144,200	...	...	144,200	1,355,800	...	...	1,355,800
Reduction of Debt	1,330,200	...	...	1,330,200	131,700	...	...	131,700
32.—Railways	6,654,500	774,900	...	7,429,400	6,691,400	857,100	...	7,548,500
Subsidized Railways	70,200	500	...	70,700	84,600	16,300	...	100,900
Frontier Railways	281,500	...	...	281,500	67,500	...	...	67,500
South Mahratta	33,100	...	...	33,100	84,800	...	...	84,800
33.—Irrigation and Navigation	780,100	681,800	9,400	1,471,300	738,800	603,200	11,300	1,353,300
34.—Other Public Works	1,603,600	2,258,200	1,560,400	5,422,200	1,515,800	2,057,000	1,730,300	5,303,700
35.—Army	16,172,100	...	...	16,172,100	16,064,000	...	...	16,064,000
„ Military Operations in Egypt	1,337,200	...	...	1,337,200	—	...	...	...
36.—Loss by Exchange	3,451,900	...	...	3,451,900	3,925,200	...	...	3,925,200
	49,465,000	17,256,700	2,994,100	69,715,800	48,056,500	17,389,200	3,247,800	68,693,500
37.—Productive Public Works	4,844,400	...	...	4,844,400	3,820,100	...	...	3,820,100
Total	54,309,400	17,256,700	2,994,100	74,560,200	51,876,600	17,389,200	3,247,800	72,513,600
Add—Contributions	...	299,200	110,100	409,300	...	430,800	82,900	513,700
Deduct—Contributions	...	98,100	311,200	409,300	...	72,900	440,800	513,700
Total	54,309,400	17,457,800	2,793,000	74,560,200	51,876,600	17,747,100	2,889,900	72,513,600
Debt Account	...	...	107,700	...	...	...	107,500	
Closing Balance	...	2,164,400	881,800			1,202,200	574,700	
GRAND TOTAL		19,922,200	3,782,500			19,039,300	3,572,100	
Deficits		1,277,700	247,700	1,525,400	...	1,172,200	327,100	1,499,300

J. WESTLAND,
Comptroller General.

D. BARBOUR,
Secretary to the Government of India.

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IV.—RECEIPTS AND DISBURSEMENTS AT THE TREASURIES OF

RECEIPTS.	Accounts, 1881-82.	Budget Estimates, 1882-83.	Revised Estimates, 1882-83.	Increase.	Decrease	Budget Estimates 1883-84.	Budget Estimates, 1883-84, compared with Revised Estimate, 1882-83. Increase.	Decrease.
	£	£	£	£	£	£	£	£
I.—Imperial revenue . .	73,993,605	66,459,000	68,250,200	1,791,200	...	67,651,200	...	599,000
II.—Public debt* . .	5,456,079	1,950,000	9,385,300	7,435,300	...	2,600,000	...	6,785,300
III.—Treasury notes and service funds . .	1,065,903	1,091,000	1,144,000	53,000	...	1,036,000	...	108,000
IV.—Savings banks' deposits	1,661,191	1,635,000	1,791,800	156,800	...	1,766,100	...	25,700
V.—Political and other excluded funds . .	730,360	623,000	660,700	37,700	...	619,300	...	41,400
VI.—Provincial and local surplus . . .	1,521,019	...	18,300	18,300	...	14,700	...	3,600
VII.—Deposits and advances .	18,482,161	19,646,000	21,641,400	1,995,400	...	18,407,200	...	3,234,200
VIII.—Loans to municipalities, native states, &c.	392,345	210,000	231,700	21,700	...	195,500	...	36,200
IX.—Guaranteed railway capital . . .	2,049,872	2,729,000	4,927,100	2,198,100	...	2,658,600	...	2,268,500
X.—Money orders . .	5,733,515	5,602,000	6,532,800	930,800	...	6,964,600	431,800	...
XI.—Remittances in India .	14,800,297	13,082,000	21,126,000	8,044,000	...	19,754,100	...	1,371,900
XII.—Secretary of state's bills drawn* . .	18,412,429	15,342,000	15,042,000	...	300,000	16,300,000	1,258,000	...
XIII.—Remittances between India and England .	1,874,868	2,070,000	1,717,600	...	352,400	1,763,300	45,700	...
Total .	146,173,644	130,439,000	152,468,900	22,029,900	..	139,730,600	...	12,738,300
Balance	17,498,850	17,251,000	17,143,822	...	107,178	16,877,122	...	266,700
GRAND TOTAL .	163,672,494	147,690,000	169,612,722	21,922,722	...	156,607,722	...	13,005,000

* The Estimates in this Statement of the amounts to be supplied to the Home Treasury by Bills in 1883-84 are the best that can now
Secretary of State will raise

Abstract of the above showing how the

ACCOUNTS, 1881-82.	£		£	REVISED EST	£
Treasury notes and service funds	236,606	Deficit of imperial revenue	728,696	Public debt . . .	2,468,900
Savings banks' deposits .	98,988	Public debt . . .	466,636	Treasury notes and service funds . . .	296,300
Political and other Excluded Fund . . .	25,611	Deposits and advances .	1,686,372	Savings banks' deposits .	410,600
Surplus of provincial and local revenue . . .	1,519,792	Guaranteed railway capital	502,414	Deposits and advances .	1,815,600
Loans to municipalities, native states, &c. . .	195,183			Loans to municipalities, native states, &c. . .	105,200
Money orders . . .	19,375			Guaranteed railway capital . . .	1,092,000
Secretary of state's bills drawn	75,432			Money orders . .	5[illegible]
Remittances . . .	858,103			Remittances . . .	307,900
Balance reduced . .	355,028			Balance reduced . .	266,700
TOTAL. .	3,384,118	TOTAL. .	3,384,118	TOTAL .	6,763,700

Fort William;
Dept. of Finance and Commerce,
The 15th March 1883.

E. W. KELLNER,
Deputy Comptroller General.

THE GOVERNMENT OF INDIA IN INDIA AND IN ENGLAND.

DISBURSEMENTS.	Accounts, 1881-82.	Budget Estimates, 1882-83.	Revised Estimates, 1882-83.	Increase.	Decrease.	Budget Estimates, 1883-84.	Budget Estimates, 1883-84, compared with Revised Estimates, 1882-83. Increase.	Decrease.
	£	£	£	£	£	£	£	£
1.—Imperial expenditure	74,722,301	69,424,000	73,034,800	3,610,800	...	71,014,300	...	2,020,500
2.—Public debt	5,922,715	3,138,000	6,916,400	3,778,400	...	540,000	...	6,376,400
3.—Treasury notes and service funds	829,297	827,000	847,700	20,700	...	792,400	...	55,300
4.—Savings banks' deposits	1,562,203	1,385,000	1,381,200	...	3,800	1,415,300	34,100	...
5.—Political and other excluded funds	704,749	580,000	688,400	108,400	...	620,800	...	67,600
6.—Provincial and local deficits	1,227	1,990,000	1,543,700	...	446,300	1,514,000	...	29,700
7.—Deposits and advances	20,168,533	17,849,000	19,825,800	1,976,800	...	17,491,600	...	2,334,200
8.—Loans to municipalities, native states, &c.	197,162	125,000	126,500	1,500	...	140,700	14,200	...
9.—Guaranteed railway capital	2,552,286	3,271,000	3,835,100	564,100	...	3,895,300	60,200	...
10.—Money orders	5,714,140	5,584,000	6,532,300	948,300	...	6,947,100	414,800	...
11.—Remittances in India	13,913,485	13,091,000	20,649,700	7,558,700	...	19,817,100	...	832,600
12.—Secretary of State's bills paid	18,336,997	15,342,000	15,468,000	126,000	...	16,300,000	832,000	...
13.—Remittances between India and England	1,903,577	2,089,000	1,886,000	...	203,000	2,108,800	222,800	...
Total	146,528,672	134,695,000	152,735,600	18,040,600	...	142,597,400	...	10,138,200
Balance	17,143,822	12,995,000	16,877,122	3,882,122	...	14,010,322	...	2,866,800
GRAND TOTAL	163,672,494	147,690,000	169,612,722	21,922,722	...	156,607,722	...	13,005,000

be made; but they are subject to modification as the year goes on; the Government must not be understood to pledge itself that the by Bills the exact amount stated.

Ways and Means are provided.

MATES, 1882-83.	£	BUDGET ESTIMATES, 1883-84.	£		£
Deficit of imperial revenue	4,784,600	Public debt	2,060,000	Deficit of imperial revenue	3,363,100
Political and other excluded funds	27,700	Treasury notes and service funds	243,600	Political and other excluded funds	1,500
Deficit of Provincial and Local Revenue	1,525 400	Savings banks' deposits	350,800	Deficit of provincial and local revenue	1,499,300
Secretary of State's Bills paid	426,000	Deposits and advances	915,600	Guaranteed railway capital	1,236,700
		Loans to municipalities, native states, &c.	54,800	Remittances	408,500
		Money orders	17,500		
		Balance reduced	2,866,800		
TOTAL	6,763,700	TOTAL	6,509,100	TOTAL	6,509,100

J. WESTLAND,
Comptroller General.

D. BARBOUR,
Secretary to the Government of India.

V.—REVENUE AND EXPENDITURE OF THE

Estimates,

REVENUE.	Accounts, 1881-82.	Budget Estimates, 1882-83.	Revised Estimates, 1882-83.	Increase.	Decrease.	Budget Estimates, 1883-84.	Budget Estimates, 1883-84, compared with Revised Estimates, 1882-83. Increase.	Decrease.
CIVIL.	£	£	£	£	£	£	£	£
I.—Land Revenue	21,948,022	21,487,000	21,700,400	213,400	...	21,792,700	92,300	...
II.—Tributes	706,873	701,000	709,900	8,900	...	701,000	...	8,900
III.—Forest	872,199	806,900	918,800	111,900	...	933,300	14,500	...
IV.—Excise	3,427,274	3,331,000	3,615,900	284,900	...	3,623,300	7,400	...
V.—Assessed Taxes	536,829	538,000	525,900	...	12,100	523,400	...	2,500
VI.—Provincial Rates	2,895,490	2,649,000	2,668,400	19,400	...	2,688,200	19,800	...
VII.—Customs	2,361,388	1,181,000	1,265,300	84,300	...	1,255,100	...	10,200
VIII.—Salt	7,375,620	6,049,000	6,128,700	79,700	...	6,167,000	38,300	...
IX.—Opium	9,862,444	9,500,000	9,561,800	61,800	...	9,200,000	...	361,800
X.—Stamps	3,381,372	3,342,000	3,411,600	69,600	...	3,427,200	15,600	...
XI.—Registration	284,714	284,000	285,400	1,400	...	280,400	...	5,000
XII.—Mint	70,556	145,000	152,200	7,200	...	102,000	...	50,200
XIII.—Post Office	949,907	967,000	979,600	12,600	...	1,010,900	31,300	...
XIV.—Telegraph	417,421	493,700	446,100	...	47,600	514,100	68,000	...
XV.—Minor Departments	76,469	65,500	82,300	16,800	...	70,000	...	12,300
XVI.—Law and Justice	677,454	659,000	662,000	3,000	...	645,000	...	17,000
XVII.—Police	248,005	248,000	227,200	...	20,800	226,200	...	1,000
XVIII.—Marine	237,863	183,000	211,600	28,600	...	207,100	...	4,500
XIX.—Education	189,292	177,000	199,800	22,800	...	204,900	5,100	...
XX.—Medical	35,509	39,000	46,500	7,500	...	46,600	100	...
XXI.—Stationery & Printing	57,799	59,000	57,600	...	1,400	57,200	...	400
XXII.—Interest	840,434	647,000	664,200	17,200	...	646,000	...	18,200
XXIII.—Superannuation Contributions	250,300	206,800	191,500	...	15,300	193,500	2,000	...
XXIV.—Miscellaneous	380,767	262,000	301,100	39,100	...	260,100	...	41,000
XXV.—Railways—								
Ordinary	...	...	123,100	123,100	...	191,900	68,800	...
Subsidized	...	...	...	...	...	10,000	10,000	...
XXVI.—Irrigation and Navigation	131,239	133,000	131,900	...	1,100	141,300	9,400	...
XXVII.—Other Public Works	580,634	469,000	498,700	29,700	...	503,100	4,400	...
XXVIII.—Army	1,093,444	813,500	913,000	99,500	...	824,800	...	88,200
Military Operations in Afghanistan	354,768	...	*40,000	40,000	...	...	...	40,000
XXIX.—Gain by Exchange	297,799	381,000	336,300	...	44,700	377,200	40,900	...
Total	60,541,885	55,817,400	57,056,800	1,239,400	...	56,823,500	...	233,300
Revenue from Productive Public Works.								
XXV.—Railways—								
State (Gross Earnings)	2,556,542	2,775,800	2,583,000	...	192,800	2,730,500	147,500	...
Guaranteed (Net Traffic Receipts)	3,615,625	3,473,000	3,530,000	57,000	...	3,539,000	9,000	...
East Indian Railway	3,261,481	2,660,000	2,845,000	185,000	...	2,907,000	62,000	...
XXVI.—Irrign. and Navigation—								
Direct Receipts	865,628	843,800	883,300	39,500	...	885,400	2,100	...
Madras Irrigation and Canal Company (Net Traffic Receipts, &c.)	—8,834	—15,000	—5,400	9,600	...	...	5,400	...
I.—Portion of Land Revenue due to Irrigation	491,220	685,000	532,000	...	153,000	545,500	13,500	...
Total	10,781,662	10,422,600	10,367,900	...	54,700	10,607,400	239,500	...
GRAND TOTAL	71,323,547	66,240,000	67,424,700	1,184,700	...	67,430,900	6,200	...

* Expedition to Egypt.

FORT WILLIAM;
DEPT. OF FINANCE AND COMMERCE,
The 15th March 1883.

E. W. KELLNER,
Deputy Comptroller General.

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GOVERNMENT OF INDIA IN INDIA.

1883-84.

EXPENDITURE.	Accounts, 1881-82.	Budget Estimates, 1882-83.	Revised Estimates, 1882-83.	Increase.	Decrease.	Budget Estimates, 1883-84.	Budget Estimates, 1883-84, compared with Revised Estimates, 1882-83. Increase.	Decrease.
CIVIL.	£	£	£	£	£	£	£	£
1.—Interest on Debt	1,511,696	1,477,300	1,507,700	30,400	...	1,328,900	...	178,800
2.—Interest, other Accounts	533,278	457,200	460,600	3,400	...	437,400	...	23,200
3.—Refunds and Drawbacks	419,921	511,000	512,000	1,000	...	322,200	...	189,800
4.—Land Revenue	3,003,251	3,167,000	3,055,300	...	111,700	3,210,800	155,500	...
5.—Forest	552,357	575,800	581,400	5,600	...	671,500	90,100	...
6.—Excise	96,883	98,000	95,700	...	3,300	94,400	...	1,300
7.—Assessed Taxes	13,074	15,000	13,800	...	1,200	14,000	200	...
8.—Provincial Rates	53,226	49,000	50,900	1,900	...	51,100	200	...
9.—Customs	195,093	163,000	156,600	...	6,400	143,700	...	12,900
10.—Salt	486,209	639,000	495,400	...	143,600	546,300	50,900	...
11.—Opium	2,056,273	2,249,900	2,343,300	93,400	...	2,164,300	...	179,000
12.—Stamps	77,761	80,000	78,300	...	1,700	79,600	1,300	...
13.—Registration	179,401	186,000	184,800	...	1,200	186,300	1,500	..
14.—Mint	68,509	104,400	81,600	...	22,800	71,200	...	10,400
15.—Post Office	1,051,123	1,069,400	1,085,600	16,200	...	1,120,800	35,200	...
16.—Telegraph	442,087	514,900	506,300	...	8,600	543,600	37,300	...
17.—Administration	1,262,925	1,286,300	1,328,000	41,700	...	1,315,900	...	12,100
18.—Minor Departments	540,400	420,800	440,600	19,800	...	474,800	34,200	...
19.—Law and Justice	3,184,023	3,345,700	3,227,900	...	117,800	3,301,800	73,900	...
20.—Police	2,553,861	2,635,600	2,627,700	...	7,300	2,705,600	77,900	...
21.—Marine	425,584	376,300	354,200	...	22,100	378,400	24,200	...
22.—Education	1,078,161	1,148,600	1,133,200	...	15,400	1,199,000	65,800	...
23.—Ecclesiastical	161,694	162,000	163,200	1,200	...	167,300	4,100	...
24.—Medical	675,717	695,500	688,900	...	6,600	713,800	24,900	...
25.—Stationery and Printing	447,190	309,000	333,600	24,600	...	328,900	...	4,700
26.—Political	623,514	492,700	484,600	...	8,100	415,100	...	69,500
27.—Allowances and Assignts.	1,845,503	1,873,900	1,898,400	24,500	...	1,910,200	11,800	...
28.—Civil Furlo. Allowances.	4,895	4,000	1,500	...	2,500	1,500	...	...
29.—Superannuations	815,187	741,000	777,600	36,600	...	756,200	...	21,400
30.—Miscellaneous	248,136	253,000	233,200	...	19,800	257,200	24,000	...
31.—Famine Relief and Insurance—								
Relief	34,684	...	25,600	25,600	...	12,500	...	13,100
Protective Works	750,000	750,000	144,200	...	605,800	1,355,800	1,211,600	...
Reduction of Debt	715,151	750,000	1,330,200	580,200	...	131,700	...	1,198,500
32.—Railways	247,673	592,000	585,900	...	6,100	695,200	109,300	...
Subsidized Railways	13,226	33,500	57,000	23,500	...	71,300	14,300	...
Southern Mahratta Railways	...	...	33,100	33,100	...	84,800	51,700	...
Frontier Railways	—138,809	120,000	202,500	82,500	...	67,500	...	135,000
33.—Irrigation and Navigation	789,911	973,800	918,600	...	55,200	802,000	...	116,600
34.—Other Public Works	5,017,698	5,280,300	5,334,200	53,900	...	5,201,600	...	132,600
35.—Army	13,218,733	12,103,000	12,202,900	99,900	...	12,018,800	...	184,100
Military Operations in Afghanistan	1,631,924	...	1,219,200	1,219,200	...	...	...	1,219,200
36.—Loss by Exchange	3,854,499	3,156,000	3,451,900	295,900	...	3,925,200	473,300	...
	50,741,622	48,860,300	50,407,200	1,546,900	...	49,278,200	...	1,129,000
Provincial and Local — Surpluses +	1,521,019	...	+18,300	18,300	...	+14,700	...	3,600
Provincial and Local — Deficits—	—1,227	—1,990,000	—1,543,700	446,300	...	—1,514,000	...	29,700
Total	52,261,414	46,870,300	48,881,800	2,011,500	...	47,778,900	...	1,102,900
Expenditure on Productive Public Works (Working Expenses and Interest).								
32.—Railways—								
State (Working & Maintenance)	1,686,392	1,741,000	1,532,600	...	208,400	1,572,800	40,200	...
Guaranteed (Interest, Surplus Profits, &c.)	415,034	547,000	576,900	29,900	...	588,500	11,600	...
East Indian Railway	198,164	214,700	247,100	32,400	...	188,400	...	58,700
33.—Irrigation & Navigation—								
Working & Maintenance	455,442	503,000	526,200	23,200	...	549,300	23,100	...
Madras Irrigation & Canal Company (Interest, &c.)	513	—200	...	200	...	...	...	...
1.—Interest on Debt	1,986,173	2,132,000	2,173,900	41,900	...	2,384,200	210,300	...
Total	4,741,718	5,137,500	5,056,700	...	80,800	5,283,200	226,500	...
GRAND TOTAL	57,003,132	52,007,800	53,938,500	1,930,700	...	53,062,100	...	876,400
37.—Productive Public Works								
State Railways	1,195,826	1,318,000	1,302,400	...	15,600	1,583,000	280,600	...
E. I. Railway	455,262	485,000	263,200	...	221,800	424,000	160,800	...
Irrigation and Navigation	505,804	697,000	649,100	...	247,900	955,500	306,400	...
Miscellaneous Public Improvements	68,906	...	44,200	44,200	...	23,000	...	21,200
	2,285,798	2,700,000	2,258,900	...	441,100	2,985,500	726,000	...

J. WESTLAND,
Comptroller General.

D. BARBOUR,
Secretary to the Government of India.

VI.—REVENUE AND EXPENDITURE OF THE HOME

Estimates,

REVENUE.	Accounts, 1881-82.	Budget Estimates, 1882-83.	Revised Estimates, 1882-83.	Increase.	Decrease.	Budget Estimates, 1883-84.	Budget Estimates, 1883-84, compared with Revised Estimate, 1882-83. Increase.	Decrease.
	£	£	£	£	£	£	£	£
III.—Forest	2,236	2,100	2,800	700	...	2,500	...	300
XII.—Mint	28	...	...	...	...	...	...	...
XIV.—Telegraph	51,787	31,300	74,900	43,600	...	43,000	...	31,900
XV.—Minor Departments	44,480	500	2,800	2,300	...	500	...	2,300
XVIII.—Marine	13	...	...	...	...	...	...	...
XX.—Medical	3,998	2,000	2,000	...	...	2,000	...	...
XXI.—Stationery and Printing	12	...	...	...	...	...	...	...
XXII.—Interest	56,470	5,000	23,800	18,800	...	5,000	...	18,800
XXIII.—Superannuation Contributions	105,973	100,200	101,800	1,600	...	99,700	...	2,100
XXIV.—Miscellaneous	15,471	6,000	25,000	19,000	...	8,000	...	17,000
XXV—.—Railways	2,290	1,000	3,700	2,700	...	1,000	...	2,700
XXVII.—Other Public Works	13,636	16,000	14,100	...	1,900	17,400	3,300	...
XXVIII.—Army	68,263	54,500	73,000	18,500	...	41,000	...	32,000
English Contribution for Afghan War	2,305,000	...	500,000*	500,000	...	...	...	500,000
Total	2,669,657	218,600	823,900	605,300	...	220,100	...	603,800
Revenue from Productive Public Works.								
XXV.—Railways (E. I. Railway)	230	200	200	...	...	200	...	...
XXVI.—Irrigation	171	200	1,400	1,200	...	...	...	1,400
	401	400	1,600	1,200	...	200	...	1,400
Total	2,670,058	219,000	825,500	606,500	...	220,300	...	605,200

* Contribution for Egyptian war.

FORT WILLIAM;
DEPT. OF FINANCE AND COMMERCE,
The 15th March 1883.

E. W. KELLNER,
Deputy Comptroller General.

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TREASURY OF THE GOVERNMENT OF INDIA.

1883-84.

EXPENDITURE.	ACCOUNTS, 1881-82.	BUDGET ESTIMATES, 1882-83.	REVISED ESTIMATES, 1882-83.	INCREASE.	DECREASE.	BUDGET ESTIMATES, 1883-84.	BUDGET ESTIMATES, 1883-84, COMPARED WITH REVISED ESTIMATES, 1882-83. Increase.	Decrease.
	£	£	£	£	£	£	£	£
1.—INTEREST ON DEBT	2,512,420	2,439,700	2,480,600	40,900	...	2,494,700	14,100	...
2.—INTEREST, OTHER ACCOUNTS	706	1,800	1,800	...	...	3,000	1,200	...
4.—LAND REVENUE	541	1,000	600	...	400	900	300	...
5.—FOREST	5,288	5,200	5,300	100	...	5,000	...	300
6.—EXCISE	3	...	...	...	...	...	...	...
9.—CUSTOMS	17	...	...	...	...	...	...	...
10.—SALT	...	...	4,000	4,000	...	...	...	4,000
11.—OPIUM	1,062	100	1,600	1,500	...	1,00	...	600
12.—STAMPS	32,862	39,000	42,600	3,600	...	23,400	...	19,200
14.—MINT	19,017	3,600	7,200	3,600	...	4,200	...	3,000
15.—POST OFFICE	96,812	103,600	101,100	...	2,500	102,000	900	...
16.—TELEGRAPH	94,114	122,100	150,400	28,300	...	198,000	47,600	...
17.—ADMINISTRATION	231,431	217,700	249,700	32,000	...	239,000	...	10,700
18.—MINOR DEPARTMENTS	20,591	21,200	26,000	4,800	...	20,800	...	5,200
19.—LAW AND JUSTICE	226	1,300	1,400	100	...	1,600	200	...
21.—MARINE	197,814	244,700	191,300	...	53,400	136,700	...	54,600
22.—EDUCATION	329	400	400	...	...	300	...	100
23.—ECCLESIASTICAL	442	1,000	400	...	600	300	...	100
24.—MEDICAL	7,468	7,500	7,500	...	...	7,500	...	...
25.—STATIONERY AND PRINTING	118,694	131,000	160,500	29,500	...	133,000	...	27,500
26.—POLITICAL	25,832	27,300	26,800	...	500	27,300	500	...
27.—ALLOWANCES AND ASSIGNMENTS	31,265	65,100	31,300	...	33,800	79,300	48,000	...
28.—CIVIL FURLOUGH ALLOWANCES	217,747	230,000	215,000	...	15,000	225,000	10,000	...
29.—SUPERANNUATIONS	1,367,140	1,360,000	1,389,000	29,000	...	1,415,000	26,000	...
30.—MISCELLANEOUS	44,156	18,000	28,000	10,000	...	30,000	2,000	...
31.—FAMINE RELIEF	165	...	...	...	...	...	...	...
32.—RAILWAYS (FRONTIER RAILWAYS)	363,491	103,000	79,000	...	24,000	...	...	79,000
SUBSIDIZED RAILWAYS	4,301	16,500	13,700	...	2,800	29,600	15,900	...
33.—IRRIGATION	22	200	1,300	1,100	...	2,000	700	...
34.—OTHER PUBLIC WORKS	96,018	90,700	88,000	...	2,700	102,100	14,100	...
35.—ARMY	3,997,482	4,025,000	3,969,200	...	55,800	4,045,200	76,000	...
MILITARY OPERATIONS IN AFGHANISTAN	13,003	...	...	...	...	...	...	...
MILITARY OPERATIONS IN EGYPT	...	...	118,000	118,000	...	...	...	118,000
TOTAL	9,500,459	9,276,700	9,391,700	115,000	...	9,326,900	...	64,800
Expenditure on Productive Public Works.								
1.—INTEREST	352,852	342,000	348,100	6,100	....	301,600	...	46,500
32.—RAILWAYS (GUARANTEED)	3,314,796	3,278,000	3,294,500	16,500	...	3,296,000	1,500	...
E. I. RAILWAY	1,239,446	1,219,300	1,217,400	...	1,900	1,207,600	...	9,800
33.—IRRIGATION (MADRAS IRRIGATION AND CANAL COMPANY)	193	50,200	200	...	50,000	...	...	200
	4,907,287	4,889,500	4,860,200	...	29,300	4,805,200	...	55,000
TOTAL	14,407,746	14,166,200	14,251,900	85,700	...	14,132,100	...	119,800
37.—PRODUCTIVE PUBLIC WORKS—								
STATE RAILWAYS	439,325	550,000	372,000	...	178,000	812,000	440,000	...
DO. DO. E. I. RAILWAYS	586,300	...	450,000	450,000	...	...	...	450,000
IRRIGATION AND NAVIGATION	...	...	1,763,500	1,763,500	...	22,600	...	1,740,900
TOTAL, PRODUCTIVE PUBLIC WORKS, CAPITAL	1,025,625	550,000	2,585,500	2,035,500	...	834,600	...	1,750,900

J. WESTLAND,
Comptroller General.

D. BARBOUR,
Secretary to the Government of India.

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VII.—RECEIPTS AND DISBURSEMENTS AT THE TREASURIES OF

RECEIPTS.	Accounts, 1881-82.	Budget Estimates, 1882-83	Revised Estimates, 1882-83.	Increase.	Decrease.	Budget Estimates, 1883-84.	Budget Estimates, 1883-84, compared with Revised Estimates, 1882-83.	
							Increase.	Decrease.
	£	£	£	£	£	£	£	£
I.—Imperial revenue	71,323,547	66,240,000	67,424,700	1,184,700	...	67,430,900	6,200	...
II.—Public debt*	3,000,432	...	2,685,300	2,685,300	...	2,600,000	...	85,300
III.—Treasury notes and service funds	1,061,868	1,087,000	1,140,000	53,000	...	1,031,900	...	108,100
IV.—Savings banks' deposits	1,661,191	1,635,000	1,791,800	156,800	...	1,766,100	...	25,700
V.—Political and other excluded funds	730,360	623,000	660,700	37,700	...	619,300	...	41,400
VI.—Provincial and local surplus	1,521,019	...	18,300	18,300	...	14,700	...	3,600
VII.—Deposits and advances	18,459,663	19,143,000	21,136,500	1,993,500	...	17,904,200	...	3,232,300
VIII.—Loans to municipalities, native states, &c.	392,345	210,000	231,700	21,700	...	195,500	...	36,200
IX.—Guaranteed railway capital	1,452,956	1,674,000	1,742,900	68,900	...	1,678,600	...	64,300
X.—Money orders	5,733,515	5,602,000	6,532,800	930,800	...	6,964,600	431,800	...
XI.—Remittances in India	14,800,297	13,082,000	21,126,000	8,044,000	...	19,754,100	...	1,371,900
XIII.—Remittances between India and England	1,551,109	1,722,000	1,330,300	...	391,700	1,440,800	110,500	...
Total	121,688,302	111,018,000	125,821,000	14,803,000	...	121,400,700	...	4,420,300
Balance	13,371,101	14,199,651	14,522,913	323,262	...	13,840,013	...	682,900
GRAND TOTAL	135,059,403	125,217,651	140,343,913	15,126,262	...	135,240,713	...	5,103,200

* The Estimates in this Statement of the amounts to be supplied to the Home Treasury by Bills in 1883-84 are the best that can now
Secretary of State will raise

Abstract of the above showing how the

ACCOUNTS, 1881-82.	£		£	REVISED ESTI	£
Surplus of imperial revenue	12,034,617	Secretary of State's bills paid	18,336,997	Surplus of imperial revenue	11,227,300
Public debt	2,795,045	Balance increased	1,151,812	Public debt	2,042,300
Treasury notes and service funds	233,129			Treasury notes and service funds	292,900
Savings banks' deposits	98,988			Savings banks' deposits	410,600
Political and other excluded funds	25,611			Deposits and advances	1,315,600
Surplus of provincial and local revenue	1,519,792			Loans to municipalities, native states, &c.	105,200
Deposits and advances	111,702			Money orders	500
Loans to municipalities, native states, &c.	195,183			Remittances	1,394,800
Money orders	19,375			Balance reduced	682,900
Secretary of State's bills drawn					
Remittances	2,105,252				
Guaranteed Railway capital	350,115				
TOTAL	19,488,809	TOTAL	19,488,809	TOTAL	17,472,100

FORT WILLIAM;
DEPT. OF FINANCE AND COMMERCE,
The 15th March 1883.

E. W. KELLNER,
Deputy Comptroller General.

THE GOVERNMENT OF INDIA IN INDIA.

DISBURSEMENTS.	Accounts, 1881-82.	Budget Estimates, 1882-83.	Revised Estimates, 1882-83.	Increase.	Decrease.	Budget Estimates, 1883-84.	Budget Estimate, 1883-84, compared with Revised Estimates, 1882-83. Increase.	Decrease.
	£	£	£	£	£	£	£	£
1.—Imperial expenditure	59,288,930	54,707,800	56,197,400	1,489,600	...	56,047,600	...	149,800
2.—Public debt	205,387	590,000	643,000	53,000	...	30,000	...	613,000
3.—Treasury notes and service funds	828,739	826,500	847,100	20,600	...	791,700	...	55,400
4.—Saving banks' deposits	1,562,203	1,385,000	1,381,200	...	3,800	1,415,300	34,100	...
5.—Political and other excluded funds	704,749	580,000	688,400	108,400	...	620,800	...	67,600
6.—Provincial and local deficits	1,227	1,990,000	1,543,700	...	446,300	1,514,000	...	29,700
7.—Deposits and advances	18,347,961	17,846,000	19,820,900	1,974,900	...	17,488,600	...	2,332,300
8.—Loans to municipalities, native states, &c.	197,162	125,000	126,500	1,500	...	140,700	14,200	...
9.—Guaranteed railway capital	1,102,841	1,901,000	2,193,900	292,900	...	2,083,300	...	110,600
10.—Money orders	5,714,140	5,584,000	6,532,300	948,300	...	6,947,100	414,800	...
11.—Remittances in India	13,913,485	13,091,000	20,649,700	7,558,700	...	19,817,100	...	832,600
12.—Secretary of state's bills paid	18,336,997	15,342,000	15,468,000	126,000	...	16,300,000	832,000	...
13.—Remittances between India and England	332,669	401,000	411,800	10,800	...	347,800	...	64,000
Total	120,536,490	114,369,300	126,503,900	12,134,600	...	123,544,000	...	2,959,900
Balance	14,522,913	10,848,351	13,840,013	2,991,662	...	11,696,713	...	2,143,300
GRAND TOTAL	135,059,403	125,217,651	140,343,913	15,126,262	...	135,240,713	...	5,103,200

e made; but they are subject to modification as the year goes on; the Government must not be understood to pledge itself that the y Bills the exact amount stated.

Ways and Means are provided.

MATES, 1882-83.	£	BUDGET ESTIMATES, 1883-84.	£		£
Political and other excluded funds	27,700	Surplus of Imperial revenue	11,383,300	Political and other excluded funds	1,500
Deposits and advances		Public debt	2,570,000	Deficit of provincial and local revenue	1,499,300
Deficit of provincial and local revenue	1,525,400	Treasury notes and service funds	240,200	Guaranteed railway capital	404,700
Guaranteed railway capital	451,000	Savings banks' deposits	350,800	Secretary of state's bills paid	16,300,000
Secretary of state's bills paid	15,468,000	Deposits and advances	415,600		
		Loans to municipalities, native states, &c.	54,800		
		Remittances	1,030,000		
		Money orders	17,500		
		Balance reduced	2,143,300		
TOTAL	17,472,100	TOTAL	18,205,500	TOTAL	18,205,500

J. WESTLAND,
Comptroller General.

D. BARBOUR,
Secretary to the Government of India.

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VIII.—RECEIPTS AND DISBURSEMENTS AT THE HOME

RECEIPTS.	Accounts, 1881-82.	Budget Estimates, 1882-83.	Revised Estimates, 1882-83.	Increase.	Decrease.	Budget Estimates, 1883-84.	Budget Estimates, 1883-84, compared with the Revised Estimates, 1882-83. Increase.	Decrease.
	£	£	£	£	£	£	£	£
I.—Public revenue	2,670,058	219,000	825,500	606,500	...	220,300	...	605,200
II.—Public debt*	2,455,647	1,950,000	6,700,000	4,750,000	...	...	...	6,700,000
III.—Service funds	4,035	4,000	4,000	...	...	4,100	100	...
VI.—Deposits and advances	22,498	503,000	504,900	1,900	...	503,000	...	1,900
IX.—Guaranteed railway capital	596,916	1,055,000	3,184,200	2,129,200	...	980,000	...	2,204,200
XII.—Secretary of State's bills drawn	18,412,429	15,342,000	15,042,000	...	300,000	16,300,000	1,258,000	...
XIII.—Remittances between India and England	323,759	348,000	387,300	39,300	...	322,500	...	64,800
Total	24,485,342	19,421,000	26,647,900	7,226,900	...	18,329,900	...	8,318,000
Balance	4,127,749	3,051,349	2,620,909	...	430,440	3,037,109	416,200	...
GRAND TOTAL	28,613,091	22,472,349	29,268,809	6,796,460	...	21,367,009	...	7,901,800

*The Estimates in this Statement of the amount to be supplied to the Home Treasury by bills in 1883-84 and of the Debt transactions are the that the Secretary of State will raise by Bills the exact amount stated,

Abstract of the above showing how the

ACCOUNTS, 1881-82.	£		£	REVISED ESTI	£
Service Funds	3,476	Deficit of revenue	12,763,313	Service funds	3,400
Secretary of State's bills drawn	18,412,429	Net public debt	3,261,680	Net public debt	426,600
Balance reduced	1,506,840	Net deposits and advances	1,798,074	Net deposits and advances	500,000
		Net guaranteed railway capital	852,529	Guaranteed railway capital	1,543,000
		Net remittances between India and England	1,247,149	Secretary of State's bills drawn	15,042,000
TOTAL	19,922,745	TOTAL	19,922,745	TOTAL	17,515,000

FORT WILLIAM;
DEPT. OF FINANCE AND COMMERCE,
The 15th March 1883.

E. W. KELLNER,
Deputy Comptroller General.

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TREASURY OF THE GOVERNMENT OF INDIA.

DISBURSEMENTS.	Accounts, 1881-82.	Budget Estimates, 1882-83.	Revised Estimates, 1882-83.	Increase.	Decrease.	Budget Estimates, 1883-84.	Budget Estimates, 1883-84, compared with the Revised Estimates, 1882-83. Increase.	Decrease.
	£	£	£	£	£	£	£	£
1.—Public expenditure . .	15,433,371	14,716,200	16,837,400	2,121,200	...	14,966,700	...	1,870,700
2.—Public debt	5,717,328	2,548,000	6,273,400	3,725,400	...	510,000	...	5,763,400
3.—Service funds . . .	558	500	600	100	...	700	100	...
7.—Deposits and advances . .	1,820,572	3,000	4,900	1,900	...	3,000	...	1,900
9.—Guaranteed railway capital .	1,449,445	1,370,000	1,641,200	271,200	...	1,812,000	170,800	...
13.—Remittances between India and England . . .	1,570,908	1,688,000	1,474,200	...	213,800	1,761,000	286,800	...
Total .	25,992,182	20,325,700	26,231,700	5,906,000	...	19,053,400	...	7,178,300
Balance	2,620,909	2,146,649	3,037,109	890,460	...	2,313,609	...	723,500
GRAND TOTAL .	28,613,091	22,472,349	29,268,809	6,796,460	...	21,367,009	...	7,901,800

best that can now be made; but they are subject to modification as the year goes on; the Government must not be understood to pledge itself or that the debt transactions will be carried out as estimated.

Ways and Means are provided.

MATES, 1882-83.	£	BUDGET ESTIMATES, 1883-84.	£		£
Deficit of revenue . .	16,011,900	Service funds . .	3,400	Deficit of revenue .	14,746,400
		Net deposits and advances	500,000	Net Public debt . .	510,000
Net miscellaneous remittances between India and England	1,086,900	Secretary of State's bills drawn . . .	16,300,000	Guaranteed Railway Capital . . .	832,000
				Net miscellaneous remittances between India and England .	1,438,500
Balance Increased . .	416,200	Balance reduced .	723,500		
TOTAL .	17,515,000	TOTAL .	17,526,900	TOTAL .	17,526,900

J. WESTLAND,
Comptroller General.

D. BARBOUR,
Secretary to the Government of India.

x

IX.—CLOSING BALANCES OF THE PROVINCIAL GOVERNMENTS.

	Actuals, 1881-82.			Regular Estimate, 1882-83.			Budget Estimate, 1883-84.		
	Provincial.	Local.	Total.	Provincial.	Local.	Total.	Provincial.	Local.	Total.
	£	£	£	£	£	£	£	£	£
India, General	...	5,364	5,364	...	3,100	3,100	...	900	900
Central Provinces	161,603	37,151	198,754	186,400	30,700	217,100	207,000	24,800	231,800
British Burmà	350,962	90,523	441.485	246,700	56,300	303,000	14,200	2,600	16,800
Assam	103,590	...	103,590	92,300	...	92,300	50,300	...	50,300
Bengal	754,301	159,609	913,910	248,400	130,400	378,800	67,800	38,600	106,400
N. W. Provinces and Oudh	1,334,174	23,451	1,357,625	980,900	...	980,900	246,200	...	246,200
Punjab	296,293	113,560	409,853	196,200	121,000	317,200	173,300	122,100	295.400
Madras	174,337	513,922	688,259	254.500	415,000	669,500	232,500	313,600	546,100
Bombay	566,786	165,917	732,703	259,000	125,300	384,300	300,900	72,100	373,000
Total	3,742,046	1,109,497	4,851,543	2,464,400	881,800	3,346,200	1,292,200	574,700	1,866,900

Fort William;
Dept. of Finance and Commerce,
The 15th March 1883.

E. W. KELLNER,
Deputy Comptroller General.

J. WESTLAND,
Comptroller General.

D. BARBOUR,
Secretary to the Government of India.

X.—STATEMENT SHOWING THE NET REVENUE AND EXPENDITURE OF INDIA.

In thousands of Conventional £

REVENUE.	1881-82. Actuals.	1882-83. Budget.	1882-83. Revised.	1883-84. Budget.
	£	£	£	£
Land Revenue	18,944	18,319	18,645	18,581
Assessed Taxes	524	523	512	509
Customs	2,166	1,018	1,109	1,111
Salt	6,890	5,410	5,629	5,621
Opium	7,805	7,250	7,217	7,035
Excise	3,330	3,232	3,520	3,529
Stamps	3,271	3,223	3,291	3,324
Registration	105	98	101	94
Forest	317	228	335	259
Tributes and Contributions, Mint and Miscellaneous, less Refunds and Drawbacks	374	224	326	386
Provincial Rates	2,842	2,600	2,617	2,637
Provincial and Local Adjustments, Ordinary	—1,520	1,990	1,525	1,499
TOTAL NET REVENUE	45,048	44,115	44,827	44,585

N. B.—The figures of this Statement are not the same as those of the Net Statement in the New Form (page 65), as the two statements are not made up in precisely the same manner.

EXPENDITURE.	1881-82. Actuals.	1882-83. Budget.	1882-83. Revised.	1883-84. Budget.
	£	£	£	£
Administration	1,494	1,504	1,578	1,555
Law and Justice	2,507	2,688	2,567	2,658
Police	2,306	2,387	2,400	2,479
Education	889	972	934	994
Ecclesiastical	162	163	164	168
Minor Departments, Marine, Medical, Stationery and Printing—Post Office and Telegraph	2,242	2,175	2,143	2,207
Political, and Allowances, &c., under Treaties	2,526	2,459	2,441	2,432
Furlough and Superannuation, &c., Allowances	2,049	2,028	2,090	2,104
ARMY—				
Ordinary	16,054	15,260	15,186	15,198
War and Frontier Railways (Actuals, 1881-82: 1,515; Revised final: 1,578)				
English Contribution for Afghan War (Actuals, 1881-82: 2,305; Revised final: ...)	—790	...	1,078	...
Do. for War in Egypt (Actuals, 1881-82: ...; Revised final: 500)				
Famine Relief and Insurance	1,500	1,500	1,500	1,500
Interest, exclusive of that for Productive Public Works	3,661	3,724	3,762	3,613
Loss by Exchange	3,557	2,775	3,116	3,548
Public Works, Ordinary	5,441	6,591†	6,260	6,191†
	43,598	44,226	45,219	44,647
PRODUCTIVE PUBLIC WORKS— (Actuals, 1881-82; Budget Estimate, 1882-83; Revised Estimate, 1882-83; Budget Estimate, 1883-84)				
+ Land & other Receipts	10,276	9,870	9,818	10,058
—Interest and charges	9,143	9,474	9,366	9,539
	—1,133	—396	—452	—519
TOTAL NET EXPENDITURE	42,465	43,830	44,767	44,128
Surplus	2,583	285	60	457
TOTAL	45,048	44,115	44,827	44,585

† Includes 223 in Budget 1882-83 and 67 in 1883-84 for Frontier Railways.

FORT WILLIAM;
DEPT. OF FINANCE AND COMMERCE,
The 15th March 1883.

E. W. KELLNER,
Deputy Comptroller General.

J. WESTLAND,
Comptroller General.

D. BARBOUR,
Secretary to the Government of India.

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APPENDIX III.

ACCOUNTS AND ESTIMATES.

(NEW CLASSIFICATION.)

Accounts . . 1871-72 to 1881-82.

Estimates . . 1882-83 & 1883-84.

CONTENTS.

	Pages
General Statement	88 & 89
Details of Revenue	90 & 91
Details of Expenditure	92—95

N.B.—The Provincial and Local Revenue and Expenditure are incorporated in these figures. In the actual accounts they were not incorporated till 1877-78, being represented only by a net entry against "Provincial Services."

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General Statement of Revenue an

	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.
Revenue—	£	£	£	£	£
Principal Heads of Revenue—					
Land Revenue	20,531,719	21,375,076	21,060,274	21,332,176	21,540,480
Opium	9,253,859	8,684,691	8,324,879	8,556,629	8,471,425
Salt	5,967,619	6,167,032	6,152,977	6,229,396	6,245,555
Stamps	2,476,333	2,610,025	2,699,936	2,758,042	2,835,368
Excise	2,370,501	2,324,915	2,287,680	2,347,274	2,494,339
Other Heads	6,487,647	6,660,177	6,095,900	6,083,870	6,297,705
TOTAL PRINCIPAL HEADS	47,087,678	47,821,916	46,621,646	47,307,387	47,884,872
Post Office, Telegraph, and Mint	1,145,521	884,650	1,005,641	1,185,319	1,185,280
Receipts by Civil Departments	1,295,071	1,240,808	1,314,381	1,332,733	1,288,369
Miscellaneous	1,776,034	1,798,903	2,305,285	2,749,672	3,032,305
Revenue from Productive Public Works	3,567,947	3,288,171	4,116,656	4,764,850	5,047,543
Receipts on account of Public Works not classed as Productive	635,557	609,728	675,661	588,161	602,975
Receipts by Military Departments	944,420	906,810	1,011,039	988,838	1,045,612
TOTAL REVENUE	56,452,228	56,550,986	57,050,309	58,916,960	60,086,956
Expenditure—					
Interest	5,966,299	5,857,458	5,789,821	5,412,181	5,564,515
Direct Demands on the Revenues	6,957,413	7,336,398	7,503,649	7,947,683	7,978,278
Post Office, Telegraph, and Mint	1,270,888	1,335,027	1,372,646	1,449,104	1,501,634
Salaries and Expenses of Civil Depts.	9,565,175	9,695,291	9,879,157	10,218,677	10,480,423
Miscellaneous Civil Charges	3,176,603	3,538,240	3,754,095	3,528,206	4,056,975
Famine Relief and Insurance	...	...	3,864,706	2,242,922	601,966
Expenditure on Productive Public Works (Revenue Account)	4,956,994	5,450,953	5,547,790	5,837,913	5,732,115
Expenditure on Public Works not classed as Productive	4,832,340	4,885,628	5,500,302	5,961,122	6,272,465
Army Services	15,678,112	15,503,612	15,228,429	15,375,159	15,308,460
Exchange on Transactions with London	433,095	694,846	882,718	785,820	1,355,861
TOTAL	52,836,919	54,297,453	59,323,313	58,758,787	58,852,692
Add—					
Provincial Surpluses, that is, Allotments to Provincial Governments, unspent by them	491,132	487,861	8,196	89,538	10,065
Deduct—					
Provincial Deficits, that is, Portion of Provincial Expenditure defrayed from Provincial Balances	...	...	—473,532	—250,382	—444,746
TOTAL EXPENDITURE CHARGED AGAINST REVENUE	53,328,051	54,785,314	58,857,977	58,597,943	58,418,011
Surplus (+) or deficit (—) on Revenue Account	+3,124,177	+1,765,672	—1,807,668	+319,017	+1,668,945
Expenditure on Productive Public Works, Capital Account	1,628,474	2,184,569	3,553,307	4,249,571	4,270,629

FORT WILLIAM;
DEPT. OF FINANCE AND COMMERCE,
The 15th March 1883.

E. W. KELLNER,
Deputy Comptroller General.

Expenditure, 1871-72 to 1883-84.

1876-77.	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	Revised Estimate, 1882-83.	Budget Estimate, 1883-84.
£	£	£	£	£	£	£	£
19,891,491	20,047,514	22,323,868	21,861,150	21,112,995	21,948,022	21,700,400	21,792,700
9,122,460	9,182,722	9,399,401	10,319,162	10,480,051	9,862,444	9,561,800	9,200,000
6,305,869	6,461,225	6,941,120	7,266,413	7,115,988	7,375,620	6,128,700	6,167,000
2,838,628	2,993,483	3,110,540	3,193,739	3,250,581	3,381,372	3,411,600	3,427,200
2,523,986	2,458,029	2,619,349	2,838,021	3,135,226	3,427,274	3,615,900	3,623,300
5,939,963	6,569,721	7,441,770	7,596,160	7,607,461	7,659,729	6,376,500	6,383,900
46,622,397	47,712,694	51,836,048	53,074,645	52,702,302	53,654 461	50,794,900	50,594,100
1,397,546	1,652,720	1,510,835	1,740,493	1,647,305	1,489,699	1,652,800	1,670,000
1,298,731	1,397,945	1,385,568	1,439,771	1,468,150	1,513,083	1,434,200	1,402,300
1,818,728	1,699,558	1,691,165	1,666,580	1,985,882	1,707,226	1,365,000	1,269,500
6,004,706	7,669,767	6,927,224	8,446,704	9,381,786	10,782,063	10,369,500	10,607,600
659,077	920,131	739,695	696,133	745,221	727,799	771,500	864,700
925,473	869,981	974,781	1,079,982	4,221,734	3,821,475	1,526,000	865,800
58,726,658	61,922,796	65,065,316	68,144,308	72,152,380	73,695,806	67,913,900	67,274,000
4,907,443	5,031,136	4,954,021	4,972,944	4,083,168	4,558,100	4,450,500	4,264,000
8,498,949	8,390,633	7,614,921	7,964,595	8,168,987	8,220,111	8,735,500	8,634,300
1,522,464	1,557,306	1,608,108	1,691,326	1,765,957	1,771,662	1,932,200	2,039,800
10,530,339	10,373,610	10,359,391	10,379,383	10,567,617	11,038,504	11,000,900	11,153,600
3,767,361	3,771,811	3,796,550	3,871,018	3,823,194	4,044,532	3,905,100	3,968,100
2,145,431	5,345,985	313,420	103,990	34,469	1,500,000	1,500,000	1,500,000
6,764,784	7,374,812	8,174,923	8,724,361	9,259,437	9,649,005	9,917,100	10,088,400
5,046,302	5,058,105	5,176,012	6,367,076	7,392,718	6,393,531	7,313,300	7,056,100
15,792,112	16,639,761	17,092,488	21,712,862	28,086,202	18,861,142	17,509,300	16,064,000
2,059,311	1,554,922	3,225,831	2,926,403	2,716,809	3,556,700	3,115,600	3,548,000
61,034,496	65,098,081	62,315,665	68,713,958	75,898,558	69,593,287	69,379,500	68,316,300
238,961	393,458	716,378	633,077	352,620	1,521,019	18,300	14,700
—364,021	—25,656	—973	—19,778	—54,659	—1,227	—1,543,700	—1,514,000
60,909,436	65,465,883	63,031,070	69,327,257	76,196,519	71,113,079	67,854,100	66,817,000
—2,182,778	—3,543,087	+2,034,246	—1,182,949	—4,044,139	+2,582,727	+59,800	+457,000
3,809,284	4,791,052	4,381,898	13,095,192	3,656,505	3,311,423	4,844,400	3,820,100

J. WESTLAND,
Comptroller General.

D. BARBOUR,
Secretary to the Government of India.

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Details of Revenue,

	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.
	£	£	£	£	£
Principal Heads of Revenue—					
I.—Land Revenue	20,531,719	21,375,076	21,060,274	21,332,176	21,540,480
II.—Opium	9,253,859	8,684,691	8,324,879	8,556,629	8,471,425
III.—Salt	5,967,019	6,167,032	6,152,977	6,229,396	6,245,555
IV.—Stamps	2,476,333	2,610,025	2,699,936	2,758,042	2,835,368
V.—Excise	2,370 501	2,324,915	2,287,680	2,347,274	2,494,339
VI.—Provincial Rates	1,636,635	1,893,398	1,834,532	1,872,938	1,947,255
VII.—Customs	2,579,437	2,657,878	2,636,450	2,682,233	2,724,426
VIII.—Assessed Taxes	851,917	601,473	34,483	20,191	14,642
IX.—Forest	517,664	588,002	639,513	598,367	697,543
X.—Registration	157,958	177,961	182,378	185,169	187,651
XI.—Tributes from Native States	744,036	741,465	768,544	724,972	726,188
TOTAL	47,087,678	47,821,916	46,621,646	47,307,387	47,884,872
Post Office, Telegraph, and Mint—					
XII.—Post Office	821,003	580,587	688,459	739,819	765,751
XIII.—Telegraph	228,368	249,802	250,638	286,479	309,040
XIV.—Mint	96,150	54,261	66,544	159,021	110,489
TOTAL	1,145 521	884,650	1,005,641	1,185,319	1,185,280
Receipts by Civil Departments—					
XV.—Law and Justice	558,682	594,695	626,837	606,876	593,805
XVI.—Police	350,185	235,757	238,538	207,980	234,736
XVII.—Marine	196,894	208,943	236,332	302,067	230,432
XVIII.—Education	157,333	148,390	150,806	141,431	147,140
XXIV.—Medical	22,943	32,088	38,344	45,575	34,694
XX.—Scientific and other Minor Depts.	9,034	20,935	23,524	28,804	47,562
TOTAL	1,295,071	1,240,808	1,314,381	1,332,733	1,288,369
Miscellaneous—					
XXI.—Interest	371,477	519,081	467,509	559,416	578,223
XXII.—Receipts in aid of Superans., &c.	685,503	590,436	701,581	702,881	752,671
XXIII.—Stationery and Printing	17,259	31,732	54,938	49,484	59,135
XXIV.—Miscellaneous	701,795	657,654	1,081,257	1,437,891	1,642,276
TOTAL	1,776,034	1,798 903	2,305,285	2,749,672	3,032,305
Revenue from Productive Public Works—					
XXV.—State Railways (Gross Earnings)	3,766	16,533	39,914	164,865	293,393
XXVI.—Guaranteed and Subsidized Railways (Net Traffic Receipts)	1,584,971	1,207,859	1,591,894	1,959,659	2,452,481
XXVII.—E. I. Ry. (Net Traffic Receipts)	1,607,293	1,656,077	2,024,527	2,171,905	1,807,729
XXVIII.—Irrign. & Navign. (Direct Receipts)	380,122	414,287	470,956	475,455	511,705
XXIX.—Madras Irrigation and Canal Company (Net Traffic Receipts)	—8,205	—6,585	—10,635	—7,034	—17,765
XXX.—Portion of Land Revenue due to Irrigation *(a)*	...		..	..	..
TOTAL	3,567,947	3,288,171	4,116,656	4,764,850	5,047,543
Receipts on account of Public Works not classed as Productive—					
XXXI.—State Railways	...	...		..	
XXXII.—Subsidized Railways			...		
XXXIII.—Irrigation and Navigation	98,811	68,523	71,736	60,963	81,069
XXXIV.—Military Works *(b)*		16,939	17,303	16,675	16,478
XXXV.—Civil Buildings, Roads, and Services	536,746	524,266	586,622	510,523	505,428
TOTAL	635,557	609,728	675,661	588,161	602,975
Receipts by Military Departments—					
XXXVI.—Army	944,420	906,810	1,011,039	988,838	1,045,612
XXXVII.—Mily. Oprtns. in Afghanistan & Egypt			...	...	...
TOTAL	944,420	906,810	1,011,039	988,838	1,045,612
TOTAL REVENUES	56,452,228	56,550 986	57,050,309	58,916,960	60,086,956

(a) Not separately stated till 1879. *(b)* The figure for 1871-72 is not stated separately from

FORT WILLIAM;
DEPT. OF FINANCE AND COMMERCE,
The 15th March 1883.

E. W. KELLNER,
Deputy Comptroller General.

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1871-72 to 1883-84.

1876-77.	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	Revised Estimate, 1882-83.	Budget Estimate, 1883-84.
£	£	£	£	£	£	£	£
19,891,491	20,047,514	22,323,868	21,861,150	21,112,995	21,948,022	21,700,400	21,792,700
9,122,460	9,182,722	9,399,401	10,319,162	10,480,051	9,862,444	9,561,800	9,200,000
6,305,869	6,461,225	6,941,120	7,266,413	7,115,988	7,375,620	6,128,700	6,167,000
2,838,628	2,993,483	3,110,540	3,193,739	3,250,581	3,381,372	3,411,600	3,427,200
2,523,986	2,458,029	2,619,349	2,838,021	3,135,226	3,427,274	3,615,900	3,623,300
1,930,325	2,255,937	2,638,835	2,882,125	2,776,370	2,895,490	2,668,400	2,688,200
2,484,448	2,624,123	2,326,561	2,280,793	2,539,612	2,361,388	1,265,300	1,255,100
14,535	101,682	900,920	785,318	558,720	536,829	525,900	523,400
616,468	678,699	605,433	676,234	709,320	874,435	921,600	935,800
199,253	234,160	266,361	269,239	281,230	284,714	285,400	280,400
694,934	675,120	703,660	702,451	742,209	706,873	709,900	701,000
46,622,397	47,712,694	51,836,048	53,074,645	52,702,302	53,654,461	50,794,900	50,594,100
797,465	850,431	911 806	1,004,372	1,018,653	949,907	979,600	1,010,900
341,227	358,430	426,694	505,552	539,087	469,208	521,000	557,100
258,854	443,859	172,335	230,569	89,565	70,584	152,200	102,000
1,397,546	1,652,720	1,510,835	1,740,493	1,647,305	1,489,699	1,652,800	1,670,000
609,033	618,388	647,131	658,902	687,764	677,454	662,000	645,000
216,856	255,254	211,108	227,657	241,769	248,005	227,200	226,200
233,179	231,538	250,595	258,187	246,519	237,876	211,600	207,100
150,056	152,990	147,425	139,414	170,238	189,292	199,800	204,900
36,677	37,982	44,332	56,329	43,368	39,507	48,500	48,600
52,930	101,793	84,977	99,282	78,492	120,949	85,100	70,500
1,298,731	1,397,945	1,385,568	1,439,771	1,468,150	1,513,083	1,434,200	1,402,300
542,699	534,243	628,367	748,050	875,679	896,904	688,000	651,000
611,205	601,611	667,485	525,141	315,999	356,273	293,300	293,200
50,024	35,381	47,096	56,019	62,462	57,811	57,600	57,200
614,800	528,323	348,217	337,370	731,742	396,238	326,100	268,100
1,818,728	1,699,558	1,691,165	1,666,580	1,985,882	1,707,226	1,365,000	1,269,500
406,633	582,077	976,828	1,548,728	2,269,135	2,556,542	2,583,000	2,730,500
2,641,762	3,627,968	2,709,998	2,476,347	2,894,653	3,615,479	3,530,000	3,539,000
2,445,879	2,965,491	2,491,308	3,095,391	2,789,185	3,261,857	2,845,200	2,907,200
513,661	502,981	613,270	708,041	639,144	865,799	884,700	885,400
—3,229	—8,750	+8,886	+15,799	—7,650	—8,834	—5,400	..
...	...	126,934	602,398	797,319	491,220	532,000	545,500
6,004,706	7,669,767	6,927,224	8,446,704	9,381,786	10,782,063	10,369,500	10,607,600
...	...	...	...	...	...	123,100	191,900
...	...	...			2,290	3,700	11,000
88,809	166,104	168,619	193,067	197,908	131,239	131,900	141,300
39,251	39,237	39,554	38,255	36,727	50,298	42,100	39,200
531,017	714,790	531,522	464,811	510,586	543,972	470,700	481,300
659,077	920,131	739,695	696,133	745,221	727,799	771,500	864,700
925,473	869,981	974,781	1,029,483	924,127	1,161,707	986,000	865,800
...	...	..	(c) 50,499	(c) 3,297,607	(c) 2,659,768	(d) 540,000	..
925,473	869,981	974,781	1,079,982	4,221,734	3,821,475	1,526,000	865,800
58,726,658	61,922,796	65,065,316	68,144,308	72,152,380	73,695,806	67,913,900	67,274,000

"Civil Buildings and Roads;" in the next four years the figure for "India, General" alone can be thus separately stated. (c) Afghanistan. (d) Egypt.

J. WESTLAND,
Comptroller General.

D. BARBOUR,
Secretary to the Government of India.

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Details of Expenditure,

	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.
	£	£	£	£	£
Interest—					
1.—Interest on Ordinary Debt excluding that charged to Productive Public Works	5,483,518	5,301,669	5,248,820	5,032,487	5,178,108
2.—Interest on Deposits	482,781	555,789	541,001	379,694	386,407
TOTAL	5,966,299	5,857,458	5,789,821	5,412,181	5,564,515
Direct Demands on the Revenues—					
3.—Refunds and Drawbacks	287,847	345,234	349,105	368,591	415,212
4.—Assignments and Compensations	843,767	886,299	868,175	888,606	894,593
Charges in respect of Collection, *viz.*:—					
5.—Land Revenue	2,808,015	2,824,546	2,866,599	2,865,172	2,950,885
6.—Opium (including cost of Protn.)	1,596,646	1,814,268	2,001,280	2,341,546	2,218,565
7.—Salt (including cost of Protn.)	478,244	477,741	479,636	463,714	508,661
8.—Stamps	103,779	92,101	88,840	125,470	106,436
9.—Excise	139,589	134,045	98,444	91,916	87,226
10.—Provincial Rates	11,964	47,958	37,085	41,292	52,735
11.—Customs	187,287	183,031	186,767	187,124	187,695
12.—Assessed Taxes	29,076	13,458	2,232	14	10
13.—Forest	359,451	400,186	403,447	444,021	419,811
14.—Registration	110,848	117,531	122,039	130,217	136,449
TOTAL	6,957,413	7,336,398	7,503,649	7,947,683	7,978,278
Post Office, Telegraph, and Mint—					
15.—Post Office	737,103	765,842	883,181	884,467	903,384
16.—Telegraph	449,911	482,975	411,818	432,030	490,624
17.—Mint	83,874	86,210	77,647	132,607	107,626
TOTAL	1,270,888	1,335,027	1,372,646	1,449,104	1,501,634
Salaries and Expenses of Civil Depts—					
18.—General Administration	1,471,542	1,474,371	1,517,572	1,550,751	1,639,132
19.—Law and Justice	2,819,738	2,818,426	2,960,811	3,039,334	3,063,800
20.—Police	2,537,835	2,421,189	2,437,029	2,442,786	2,469,005
21.—Marine (including River Navigation)	574,652	562,177	535,194	599,604	629,886
22.—Education	850,163	880,786	912,479	985,416	1,019,593
23.—Ecclesiastical	158,192	156,762	163,562	165,551	162,122
24.—Medical	532,221	593,478	620,486	657,320	670,172
25.—Political	316,104	392,300	366,756	404,595	430,443
26.—Scientific and other Minor Depts.	304,728	395,802	365,268	373,320	396,270
TOTAL	9,565,175	9,695,291	9,879,157	10,218,677	10,480,423
Miscellaneous Civil Charges—					
27.—Territorial and Political Pensions	880,743	863,591	988,525	849,762	819,131
28.—Civil Furlough & Absentee Allowances	173,029	156,059	258,464	216,704	229,199
29.—Superannuation Allowances & Pensions	1,453,849	1,576,074	1,523,307	1,780,209	1,940,387
30.—Stationery and Printing	212,566	242,037	257,613	261,344	262,260
31.—Miscellaneous	456,416	699,879	726,186	420,187	805,998
TOTAL	3,176,603	3,538,240	3,754,095	3,528,206	4,056,975
Famine Relief and Insurance—					
32.—Famine Relief	..	..	3,864,706	2,242,922	601,966
33.—Protective Works, Railways					
34.—Protective Works, Irrigation					
35.—Reduction of Debt					
TOTAL			3,864,706	2,242,922	601,966
Carried over	26,936,378	27,762,414	32,164,074	30,798,773	30,183,791

The Head "Refunds and Drawbacks" up to 1880-81 inclusive, contained the charges for refunds of "Receipts by Civil

FORT WILLIAM,
DEPT. OF FINANCE AND COMMERCE,
The 15th March 1883.

E. W. KELLNER,
Deputy Comptroller General.

871-72 to 1883-84.

1876-77.	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	Revised Estimate, 1882-83.	Budget Estimate, 1883-84.
£	£	£	£	£	£	£	£
4,512,722	4,672,450	4,575,069	4,590,482	3,669,195	4,024,116	3,988,100	3,823,600
394,721	358,686	378,952	382,462	413,973	533,984	462,400	440,400
4,907,443	**5,031,136**	**4,954,021**	**4,972,944**	**4,083,168**	**4,558,100**	**4,450,500**	**4,264,000**
356,795	348,709	406,562	368,606	469,206	272,370	384,200	195,900
870,418	825,726	1,023,386	1,115,592	1,215,013	1,194,440	1,241,700	1,246,100
2,898,647	2,943,057	2,960,010	2,937,185	2,983,679	3,003,792	3,055,900	3,211,700
2,841,647	2,661,266	1,698,730	2,067,492	2,028,757	2,057,335	2,344,900	2,165,300
488,987	546,173	404,743	340,687	363,537	486,209	499,400	546,300
96,266	102,673	115,452	114,324	107,465	110,623	120,900	103,000
91,409	99,350	87,839	111,413	95,404	96,886	95,700	94,400
52,130	65,762	64,431	47,866	46,435	53,226	50,900	51,100
202,174	207,611	200,417	201,280	198,927	195,110	156,600	143,700
919	692	37,617	29,886	21,237	13,074	13,800	14,000
458,099	439,938	454,934	465,056	465,976	557,645	586,700	676,500
141,458	149,676	160,800	165,208	173,351	179,401	184,800	186,300
8,498,949	**8,390,633**	**7,614,921**	**7,964,595**	**8,168,987**	**8,220,111**	**8,735,500**	**8,634,300**
918,736	964,077	1,033,327	1,145,552	1,175,505	1,147,935	1,186,700	1,222,800
473,127	461,146	470,790	451,143	497,834	536,201	656,700	741,600
130,601	132,083	103,991	94,631	92,618	87,526	88,800	75,400
1,522,464	**1,557,306**	**1,608,108**	**1,691,326**	**1,765,957**	**1,771,662**	**1,932,200**	**2,039,800**
1,493,419	1,493,217	1,487,852	1,492,280	1,532,056	1,494,356	1,577,700	1,554,900
3,130,832	3,168,434	3,297,064	3,280,822	3,203,613	3,232,741	3,272,700	3,346,700
2,512,980	2,483,257	2,419,119	2,495,549	2,524,198	2,553,861	2,631,500	2,708,000
699,542	542,200	548,703	530,133	551,586	623,398	545,700	515,400
1,004,162	1,003,321	978,254	967,029	998,468	1,078,490	1,133,900	1,200,100
163,837	158,039	155,200	156,012	158,638	162,136	163,600	167,600
668,627	689,617	669,059	668,746	666,735	683,185	697,700	722,700
505,318	469,072	448,793	430,571	531,183	649,346	511,400	442,400
351,622	366,453	355,347	358,241	401,140	560,991	466,700	495,800
10,530,339	**10,373,610**	**10,359,391**	**10,379,383**	**10,567,617**	**11,038,504**	**11,001,000**	**11,153,600**
802,125	820,367	803,098	699,043	683,760	682,328	688,000	743,400
235,990	237,362	231,561	215,092	223,741	222,642	216,500	226,500
1,799,645	1,884,550	1,997,327	2,196,551	2,150,553	2,182,327	2,167,000	2,171,300
454,166	441,939	471,470	418,464	485,010	565,884	494,400	462,000
475,435	387,593	293,094	341,868	280,130	391,351	339,200	364,900
3,767,361	**3,771,811**	**3,796,550**	**3,871,018**	**3,823,194**	**4,044,532**	**3,905,100**	**3,968,100**
2,145,431	5,345,985	313,420	103,990	34,469	34,849	25,600	12,500
...	.	.	...	.	614,551	— 127,100	1,012,500
...	..	...	...	...	135,449	271,300	343,300
...	.	.	.	...	715,151	1,330,200	131,700
2,145,431	**5,345,985**	**313,420**	**103,990**	**34,469**	**1,500,000**	**1,500,000**	**1,500,000**
31,371,987	34,470,481	28,646,411	28,983,256	28,443,392	31,132,909	31,524,200	31,559,800

Departments," and of "Miscellaneous Receipts" as well as for refunds of Receipts under the "Principal Heads of Revenue."

J. WESTLAND,
Comptroller General.

D. BARBOUR,
Secretary to the Government of India.

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Details of Expenditure

	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.
	£	£	£	£	£
Brought forward	26,936,378	27,762,414	32,164,074	30,798,773	30,183,791
Expenditure on Productive Public Works (Revenue Account)—					
36.—State Rys. (Working and Maintenance)	7,829	11,171	52,718	127,197	241,023
37.—Guaranteed and Subsidized Railways (Interest and Profits, &c.) (a)	3,138,393	3,269,467	3,269,276	3,214,192	3,325,543
38.—East Indian Railway (Interest and Profits, &c.) (a) (b)	1,524,581	1,578,286	1,584,961	1,877,034	1,603,974
39.—Irrigation and Navigation (Working and Maintenance)	234,990	541,082	590,137	568,978	511,072
40.—Madras Irrigation and Canal Company (Interest &c.)	51,201	50,947	50,698	50,512	50,503
41.—Interest on Debt incurred for Productive Public Works (c)—					
Railways		...	...	...	
Irrigation			...	...	
Miscellaneous Public Improvements			...	...	...
TOTAL	4,956,994	5,450,953	5,547,790	5,837,913	5,732,115
Expenditure on Public Works not classed as Productive—					
42.—State Railways Capital Account	2,816	10,833	26,436	97,879	21,228
43.—State Rys., Working and Maintenance	...	...	...	...	
44.—Subsidized Railways	...		...	...	
45.—Frontier Railways		...	...	...	...
46.—Irrigation and Navigation	448,415	365,791	271,097	384,304	615,481
47.—Military Works	978,421	1,166,558	1,122,960	1,185,926	1,337,738
48.—Civil Buildings, Roads and Services	3,402,688	3,342,446	4,079,809	4,293,013	4,298,018
TOTAL	4,832,340	4,885,628	5,500,302	5,961,122	6,272,465
Army Services—					
49.—Army	15,678,112	15,503,612	15,228,429	15,375,159	15,308,460
50.—Military Operations in Afghanistan and Egypt	...	...	...	...	...
TOTAL	15,678,112	15,503,612	15,228,429	15,375,159	15,308,460
(Exchange on Transactions with London—XXXVIII and 51.)	433,095	694,846	882,718	785,820	1,355,861
TOTAL	52,836,919	54,297,453	59,323,313	58,758,787	58,852,692
Expenditure on Productive Public Works (Capital Account)—					
52.—State Railways	644,620	1,413,649	2,354,625	3,014,180	3,165,184
53.—East Indian Railway	...	...	...	..	..
54.—Irrigation and Navigation	983,854	770,920	1,198,682	1,235,391	1,105,445
Madras Irrigation and Canal Co.'s Undertakings	...	...	...	...	...
55.—Miscellaneous Public Improvements	.	...	...	...	...
TOTAL	1,628,474	2,184,569	3,553,307	4,249,571	4,270,629

(a) The figures include "Land and Control" about £ 50,000 a year. The East Indian Railway portion of "La
(b) The East Indian Railway became a State Railway on 1st January 188.. The figures before 1879-80, as al
(c) Not stated separately till 1876-77.

FORT WILLIAM;
DEPT. OF FINANCE AND COMMERCE,
The 15th March 1883.

E. W. KELLNER,
Deputy Comptroller General

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1871-72 to 1883-84.

1876-77.	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	Revised Estimate, 1882-83.	Budget Estimate, 1883-84.
£	£	£	£	£	£	£	£
31,371,987	34,470,481	28,646,411	28,983,256	28,443,392	31,132,909	31,524,200	31,559,800
299,464	431,010	734,377	1,215,231	1,607,528	1,686,392	1,532,600	1,572,800
3,295,362	3,441,428	3,525,965	3,393,691	3,411,753	3,678,754	3,846,400	3,884,500
1,686,311	2,013,252	2,074,639	2,068,269	1,382,275	1,438,703	1,464,500	1,396,000
537,231	370,847	381,550	414,601	425,473	455 635	526,400	549,300
50,483	50,335	50,568	50,455	50,538	50,496	25,000	...
528,737	665,754	913,512	1,048,700	1,602,029	1,594,687	1,716,100	1,810,500
367,196	402,186	488,476	519,830	762,770	726,386	785,900	853,700
...	...	5,836	13,584	17,071	17,952	20,200	21,600
6,764,784	**7,374,812**	**8,174,923**	**8,724,361**	**9,259,437**	**9,649,005**	**9,917,100**	**10,088,400**
41,777	66,389	226,846	471,410	77,003	247,673	438,900	510,400
...	...	...	...	...	...	147,000	184,800
...	...	...	...	...	17,527	103,800	185,700
...	...	...	1,334,350	2,293,615	224,682	281,500	67,500
441,277	757,759	630,919	668,907	709,103	789,933	919,900	804,000
1,202,322	1,153,929	1,190,528	966,297	969,168	1,070,546	1,0[illegible],000	1,000,000
3,360,926	3,080,028	3,127,719	2,926,112	3,343,829	4,043,170	4,422,200	4,303,700
5,046,302	**5,058,105**	**5,176,012**	**6,367,076**	**7,392,718**	**6,393,531**	**7,313,300**	**7,056,100**
15,792,112	16,639,761	17,092,488	16,896,239	16,717,713	17,216,215	16,172,100	16,064,000
...	...	...	(*d*) 4,816,623	(*d*) 11,368,489	(*d*) 1,644,927	(*e*) 1,337,200	...
15,792,112	**16,639,761**	**17,092,488**	**21,712,862**	**28,086,202**	**18,861,142**	**17,509,300**	**16,064,000**
2,059,311	1,554,922	3,225,831	2,926,403	2,716,809	3,556,700	3,115,600	3,548,000
61,034,496	**65,098,081**	**62,315,665**	**68,713,958**	**75,898,558**	**69,593,287**	**69,379,500**	**68,316,300**
2,865,861	3,984,968	3,327,888	2,680,493	2,553,620	1,635,151	1,674,400	2,395,000
...	...	...	9,730,862	418,435	1,041,562	713,200	424,000
943,423	806,084	794,654	598,837	614,450	565,804	649,100	978,100
...	..	...	...	...	...	1,763,500	...
...	...	259,356	85,000	70,000	68,906	44,200	23,000
3,809,284	**4,791,052**	**4,381,898**	**13,095,192**	**3,656,505**	**3,311,423**	**4,844,400**	**3,820,100**

and Control" was not stated separately till 1877-78; and before that year is placed against "Guaranteed Railways." £2,033,872 of that year, £266,056 of 1880-81, and 1,093 of 1881-82 belong to the "Guaranteed" Contract.

(*d*) Afghanistan. (*e*) Egypt.

J. WESTLAND,
Comptroller General.

D. BARBOUR,
Secretary to the Government of India

APPENDIX IV.

MEMORANDUM ON PROVINCIAL AND LOCAL SURPLUSES AND DEFICITS.

APPENDIX IV.

Memorandum on Provincial and Local Surpluses and Deficits.

I observe, both from the debate in the House of Commons on the Indian Financial Statement, and from the comments in the English and Indian Press, that some difficulty is experienced in fully understanding the adjusting entries which appear in the Indian Accounts and Estimates of Revenue and Expenditure under the head of "Provincial and Local Surpluses and Deficits." This is no matter for surprise, for the entries represent, in fact, transactions which are somewhat complicated, and which it is, not unnaturally, difficult for any one not thoroughly conversant with all the details of the Indian financial system to understand fully.

The following illustration may perhaps serve to place the matter in a clear and intelligible light:—

A has three sons, B, C, and D. A, B, C, and D keep their balances at one banker, and the whole are merged in one account standing in A's name. On January 1st, 1882, the total balance standing to A's credit was £200,000, which was divided thus:—

	£
Belonging to A	100,000
" B	50,000
" C	30,000
" D	20,000
TOTAL	200,000

A estimates his total income for 1882 at £120,000. His expenditure he estimates as follows:—

	£
A's personal expenditure	50,000
Allowance granted by A to B	25,000
Ditto A to C	15,000
Ditto A to D	10,000
Leaving a surplus belonging to A of	20,000
TOTAL	120,000

On January 1st, 1882, B gives A notice that, besides spending his allowance for the year (£25,000), he wishes to draw on his balance of £50,000 to the extent of £10,000.

C at the same times gives notice that during the year he will spend exactly the amount of his allowance, and will neither draw on his balance of £30,000, nor increase it during the year.

D at the same time gives notice that during the year he will only spend £9,000, out of his allowance of £10,000, thus increasing his balance, which stood on January 1st, 1882, at £20,000, by £1,000.

The joint Revenue and Expenditure Account of A, B, C, and D for the year will, therefore, stand thus:—

REVENUE.	£	EXPENDITURE.	£	£
A's income	120,000	A's personal expenditure		50,000
		B's expenditure—		
		Allowance for the year	25,000	
		Add drawn from balance	10,000	
				35,000
		C's expenditure		15,000
		D's expenditure—		
		Allowance for the year	10,000	
		Deduct saving during the year	1,000	
				9,000
		Surplus		11,000
				120,000

And the joint Cash Account of A, B, C, and D will stand thus :—

Cr.	£		£		*Dr.*
Balance on January 1st, 1882 . .	200,000	Expenditure during 1882—			
A's income for 1882	120,000		£		
		A . .	50,000		
	320,000	B . .	35,000		
		C . .	15,000		
		D . .	9,000		
				109,000	
		Balance on December 31st, 1882		211,000	
				320,000	

It is clear that the Revenue and Expenditure Account given above does not accurately represent the result of the year's finance to A considered by himself. A is to receive altogether £120,000 during the year, of which he has alienated £50,000 to B, C, and D, leaving £70,000 for his own expenditure. As a matter of fact, he only intends to spend £50,000 during the year, thus leaving himself a surplus of £20,000, and not of £11,000, as shown above. The difference of £9,000 arises from the following facts :—(1) That on the Expenditure side of the Account a sum of £10,000 appears, being the amount in excess of his allowance (£25,000), which B proposes to expend in the year; and (2) that on the Revenue side of the Account full provision is made for the annual grant of £10,000 to D, whereas on the Expenditure side of the Account provision is only made for an expenditure of £9,000 on the part of D. If, therefore, we wish to arrive at a knowledge of A's surplus for the year, we must add to the £11,000 given above the amount of £10,000 by which B has drawn on his balance, and we must deduct £1,000, being the amount by which D's expenditure (£9,000) for the year is less than his annual income (£10,000). This sum of £1,000 really constitutes a debt due by A to D. When these adjustments have been made, we arrive at A's true surplus, thus :—

	£	£
Surplus as shown above		11,000
Add expenditure of B in excess of annual grant	10,000	
Deduct amount by which D's revenue is in excess of his annual income	1,000	
Total *addition* . . .		9,000
A's surplus . . .		20,000

Turning to the Cash Account given above, it is clear that, regarding the joint accounts of A, B, C, and D together, the balance during the year has been increased by £11,000, *viz.*, from £200,000 to £211,000. But the distribution of the balance at the close of the year between A, B, C, and D will be different to what it was at the commencement. A's and D's balances will have increased, as they will have spent, the former £20,000 and the latter £1,000 less than their income for the year. B's balance will be reduced, as he will have spent £10,000 more than his annual income. C's balance will have remained unchanged, as he will have spent the exact amount of his annual income. I will presently show how the balance of each will stand.

Now, A is under an obligation to produce a Revenue and Expenditure Account for the year, which shall show (1) the total amount he receives, including the grants made, or, which is the same thing, the revenues alienated, to B, C, and D; and (2) the total amount of expenditure incurred by A, B, C, and D. It is also necessary to show in this Account the net result of the year's finance to A only, who is the most important partner in the concern, leaving the net results of the year's finance to B, C, and D to be shown in separate accounts.

This object is effected by compiling the account in the following manner :—

Revenue.	£	£	*Expenditure.*	£	£
A . .	70,000		A . .	50,000	
B . .	25,000		B . .	35,000	
C . .	15,000		C . .	15,000	
D . .	10,000		D . .	9,000	
		120,000			109,000

Deduct the amount by which B has exceeded his income for the year, *i.e.*, B's *deficit*	10,000	
Add the amount by which D's income for the year has exceeded, his expenditure, *i.e.*, D's *surplus*	1,000	
Total *deduction* . . .		9,000
Leaving A's expenditure, inclusive of the grants made during the year to B, C, and D		100,000
A's surplus is, therefore, ...		20,000
		120,000

Turning to the Cash Account, the joint balance will, as I have already shown, be increased during the year from £200,000 to £211,000. The separate Accounts will stand thus :—

A's Cash Account.

Cr.	£		Dr. £
Balance, January 1st, 1882 .	100,000	Expenditure, 1882 . . .	50,000
Revenue, 1882	70,000	Balance, December 31st, 1882 . .	120,000
	170,000		170,000

B's Cash Account.

Cr.	£		Dr. £
Balance, January 1st, 1882 .	50,000	Expenditure, 1882	35,000
Revenue, 1882	25,000	Balance, December 31st, 1882 .	40,000
	75,000		75,000

C's Cash Account.

Cr.	£		Dr. £
Balance, January 1st, 1882 .	30,000	Expenditure, 1882 . . .	15,000
Revenue, 1882	15,000	Balance, December 31st, 1882 .	30,000
	45,000		45,000

D's Cash Account.

Cr.	£		Dr. £
Balance, January 1st, 1882 .	20,000	Expenditure, 1882 . . .	9,000
Revenue, 1882	10,000	Balance, December 31st, 1882 .	21,000
	30,000		30,000

If A be regarded as the Government of India, B, C, and D as the Provincial Governments, B's deficit of £10,000 as the entry "Provincial and Local Deficits," and D's surplus of £1,000 as the entry "Provincial and Local Surpluses," a correct idea will be gained of the precise nature of the adjusting entries which appear in the Accounts and Estimates of the Government of India under the head of "Provincial and Local Surpluses and Deficits."

E. BARING.

March 1st, 1883.

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APPENDIX V.

TRADE.

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Exports and Imports from April 1st to January 31st, 1881-82 and 1882-83 105

Import of Articles exempted from Customs Duty by Act XI of 1882 105

Memorandum on the Import of Government Stores . . . 107

APPENDIX V.

Trade.

£1 = R10.

	From April 1st to January 31st.	
	1881-82.	1882-83.
	£	£
Imports—		
Private Merchandise	39,169,484	41,945,202
Government Stores	1,806,552	1,744,747
Total Merchandise	40,976,036	43,689,949
Treasure, private	7,987,135	12,038,557
Total Imports	48,963,171	55,728,506
Exports—		
Private Merchandise	64,445,283	65,770,066
Government Stores	55,343	73,238
Total Merchandise	64,500,626	65,843,304
Treasure, private	923,140	790,235
" Government	2,360	54,400
Total Exports	65,426,126	66,687,939
Surplus of Exports of Merchandise	23,524,590	22,153,355
" **Imports** of Treasure	7,061,635	11,193,922
Net Surplus of Exports	16,462,955	10,959,433
Secretary of State's Bills *paid* from April 1st to January 31st	17,381,100	12,804,500

Statement *showing the* **quantities** *and* **value** *of articles* **imported** *into British India (from Foreign Countries) which were* **exempted from Customs duty** *by the Indian Tariff Act XI of 1882, for the ten months ending January 31st, 1882-83, compared with the corresponding period of the year 1881-82.*

Articles.	Ten Months ending January 1881-82.		Ten Months ending January 1882-83.		Increase or Decrease per cent. in 1882-83.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
		Rs.		Rs.		
Apparel, &c. . . . . val.	...	54,42,523	...	65,01,404	...	+ 19·46
Caoutchouc manufactures . . . "	...	1,56,838	...	1,76,674	...	+ 12·65
Chinese and Japaneseware, &c. . . "	...	3,26,141	...	3,23,593	...	— 0·78
Clocks and watches . . . . No.	58,266	6,67,164	63,894	7,73,612	+ 9·66	+ 15·96
Corals, real . . . . . lbs.	122,218	14,74,285	132,994	16,75,010	+ 8·82	+ 13·62
Corks . . . . . cwt.	1,399	2,13,304	1,331	1,98,158	— 4·86	— 7·10
Cotton, Twist and Yarn . . . lbs.	34,324,676	2,70,62,119	38,302,151	2,90,93,069	+ 11·59	+ 7·50
" Piece goods, grey . . . yds.	910,220,670	10,64,30,612	927,742,341	10,85,62,460	+ 1·92	+ 2·00
" " white . . . . "	227,472,742	2,99,26,541	185,738,511	2,66,70,356	— 18·35	— 10·88
" " coloured, &c. . . "	209,597,884	3,25,78,305	271,283,838	4,21,79,890	+ 29·43	+ 29·47

Articles.		Ten Months ending January 1881-82.		Ten Months ending January 1882-83.		Increase or Decrease per cent. in 1882-83.	
		Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
			Rs.		Rs.		
Cotton Piece goods, other sorts	val.	...	12,89,448	...	18,01,640	...	+ 39·72
,, Thread, sewing	lbs.	536,431	7,50,852	736,572	9,40,811	+ 37·31	+ 25·30
,, Other sorts of manufactures	val.	...	10,17,178	...	12,13,954	...	+ 19·35
Drugs and medicines	,,	...	32,05,220	...	33,16,856	...	+ 3·48
Dyeing and colouring materials	,,	...	14,09,044	...	16,43,788	...	+ 16·66
Earthenware and porcelain	,,	...	12,92,524	...	13,53,642	...	+ 4·73
Fireworks	,,	...	4,23,771	...	5,51,116	...	+ 30·05
Glass	,,	...	37,97,484	...	40,08,198	...	+ 5·55
Gums and resins	cwt.	85,570	12,02,509	75,719	10,15,801	— 11·51	— 15·53
Hardware and cutlery, &c.	val.	...	51,32,044	...	63,06,018	...	+ 22·88
Instruments and apparatus	,,	...	11,15,780	...	12,21,156	...	+ 9·44
Ivory	,,	...	17,76,039	...	17,53,543	.	— 1·27
Jewellery	,,	...	5,09,721	...	11,35,962	...	+ 122·86
Plate	,,	...	71,830	...	69,916	..	— 2·66
Matches, lucifer and other	,,	...	11,40,934		14,43,364	...	+ 26·51
Metals, Brass	cwt.	7,922	4,49,351	10,658	5,72,089	+ 34·54	+ 27·31
,, Copper	,,	282,383	1,22,42,027	372,927	1,60,38,481	+ 32·07	+ 31·01
,, Iron	,,	1,956,990	1,12,35,125	2,624,664	1,54,58,542	+ 34·12	+ 37·59
,, Lead	,,	54,772	7,73,225	60,567	8,49,712	+ 10 58	+ 6·01
,, Quicksilver	lbs.	94,546	1,02 467	330,368	3,46,586	+ 249·43	+ 238·24
,, Steel	cwt.	137,939	10,46,326	156,273	12,04,113	+ 13·29	+ 15·08
,, Tin	,,	22,975	14,16,185	36,731	23,98,275	+ 59·87	+ 69·35
,, Zinc, &c.	,,	111,665	11,16,744	116,132	11,36,853	+ 4·00	+ 1·80
,, Unenumerated	,,	3,620	2,67,685	4,559	3,00,378	+ 25·94	+ 12·21
Paints and colours	val.	...	17,28,259	...	19,59,692	...	+ 13·39
Pasteboard, millboard, &c.	cwt.	3,913	33,544	2,849	30,968	— 27·19	— 7·08
Perfumery	val.	...	4,11,741	...	4,77,091	...	+ 15·87
Provisions	,,	...	89,43,077	...	92,52,517	...	+ 3·46
Shells and cowries	,,	...	3,41,579	..	4,13,964	...	+ 21·19
Silk, raw	lbs.	1,527,907	64,76,635	2,197,135	98,62,679	+ 43·80	+ 52·28
,, manufactures, thread, sewing	,,	1,511	14,948	2,493	25,505	+ 64 99	+ 70·62
,, ,, piece goods	yds.	9,683,341	1,00,86,934	7,237,675	75,76,191	— 25·26	— 24·89
,, ,, goods of silk mixed, &c.	,,	1,286,830	8,98,894	956,274	6,68,276	— 25·69	— 25·66
,, ,, other sorts	lbs	1,458	6,927	809	6,163	— 44·51	— 11·03
Spices	,,	29,538,310	42,50,166	28,503,391	44,14,709	— 3·50	+ 3·87
Stationery	val.	..	11,19,045	...	12,55,399	...	+ 12·18
Sugar, refined, &c.	cwt.	666,587	1,07,04,591	519,367	84,07,105	— 22·09	— 21·46
Sugar, unrefined, &c.	,,	3,392	15,168	3,147	12,748	— 7·22	— 15·95
Tea	lbs.	2,393,413	17,10,001	2,022,119	14,92,445	— 15·30	— 12·72
Tobacco	,,	1,146,803	5,19,900	1,316,350	7,10,332	+ 14·79	+ 36·63
Toys	val.	...	8,79,488	...	9,11,342	...	+ 3·62
Umbrellas	No.	2,361,122	16,58,759	2,708,598	18,67,341	+ 14·72	+ 12·57
Wool-manufactures, Piece goods	yds.	8,209,341	84,97,119	6,043,100	67,08,337	— 26·39	— 20·35
,, ,, Shawls	No.	384,586	7,49,207	345,374	7,84,277	— 10·20	+ 4·68
,, ,, Braids	lbs.	193,492	3,91,642	210,686	4,01,482	+ 8·89	+ 2·51
,, ,, other sorts	,,	582,651	6,43,480	678,865	6,69,424	+ 16·51	+ 4·03

*Memorandum on the Import of Government Stores from Europe.**

1. As regards Government stores, the returns for the ten months ending January 31st, 1883, compared with the corresponding period of the year 1881-82, show reductions, to a greater or less extent, in the following articles :—

Apparel.
Carriages and carts.
Drugs and medicines.
Hardware and cutlery.
Instruments and apparatus.
Leather and leather-goods (boots, shoes, &c.)
Malt liquor.
Machinery and mill-work.
Railway plant and rolling-stock.
Parts of ships.
Woollen piece-goods.

In malt liquor and leather and woollen-goods the reductions are particularly noticeable. In these cases and of all the others above mentioned, except machinery and railway material, the reductions are certainly due to the substitution of Indian goods of similar kinds for articles heretofore imported from Europe.

2. On the other hand, there have been increases, more or less large, in the following articles :—

Arms and Ammunition and Military Stores.
Chemical products.
Coal.
Cotton piece-goods.
Flax goods (canvas, &c.)
Spirits and wines.
Metals of all kinds.
Paper and stationery.
Telegraph materials.

With the exception of paper and stationery these are either goods of a class not now made in the country, or they are required at places where Indian goods cannot be laid down as cheaply as imported goods. For instance, English coal is cheaper at Kurrachee than Indian coal. The cotton piece-goods imported are generally of a kind not yet made in India.

3. The increase in paper and stationery is more apparent than real. The Superintendent of Stationery for two or three years bought his paper and stationery in the market under orders from the Government of India, and his purchases appeared during that time under the head of General Trade, not under Government Stores. This practice having been stopped and, paper and stationery now coming from the Store Department of the India Office, the European supplies of the Stationery Office now appear under Government Stores. Some progress is being made in the manufacture of paper in India, but it has as yet unfortunately been only found possible to make the coarser kinds of paper used by the Government.

4. The total of the whole imports of Government Stores for the ten months compared with the corresponding period of 1881-82 show a reduction of from £1,806,552 to £1,744,747, or £61,805. Some gradual progress is thus being made in the direction of substituting Indian-made articles for those of English manufacture; but it will not be possible to make any very sensible impression upon the total amount of stores imported from England until iron work and machinery, equal in quality and not superior in price to the English articles, can be manufactured in India.

March 1st, 1883. E. BARING.

* On this subject see also General Wilson's Minute (Appendix VI., p. 116).

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APPENDIX VI.

THE MILITARY BUDGET ESTIMATES, 1883-84.

MINUTE

BY

LIEUTENANT-GENERAL THE HON'BLE F. T. WILSON, C.B.

APPENDIX VI.

The Military Budget Estimates, 1883-84.

Minute by Lieutenant-General the Hon'ble T. F. Wilson, C.B.

The estimated net cost of the army in India for the financial year 1883-84 is £11,194,000, being £95,700 less than what it was for the current year.

In the face of the reductions carried out in the native army last year, this result may at first appear disappointing, but examination of the different items will remove this idea, and show that there is no cause for other feeling than that of satisfaction with the accounts generally.

In considering the subject, it must be kept prominently in view that, although a large reduction in the number of regiments was made during the past year, still no reduction in the total number of fighting men was effected. On the contrary, the reverse is the case; for, while the number of corps was reduced, the strength of those to be maintained was increased:—infantry from 712 to 832 of all ranks in each of the corps, other than the five Goorkha regiments, which, with the sanction of the Secretary of State, are maintained at an extra strength of 912 of all ranks:—and cavalry from 457 to 550, with the exception of the Madras Cavalry, which remains unchanged.

Thus the total establishment of the three native armies in India is 111,411, or 436 men *in excess* of what it was before the reduction of the regiments took place.

The previously existing total number of British officers has been maintained much as before by the addition of one to each regiment of cavalry and infantry, whereby only ten regimental officers, excluding medical officers, have been reduced.

Thus the changes have resulted in a very small reduction in the strength of officers, and a material increase in the aggregate numbers of the rank and file of the regiments retained, while a large saving, estimated altogether at £103,183, has been effected. As foretold last year, however, a considerable portion of these savings has been absorbed by the payment of gratuities, compensation, and pensions to officers and men of the corps reduced. The compensation and gratuities have been paid, and there will be no further claims to meet on this account; but the pensionary charges have been largely increased. This abnormal charge will gradually be reduced as the pensioners decrease; still for some years to come there will undoubtedly be a large sum needed to meet the item No. 18, "Military Pensions."

The economical effects of the reforms carried out would have been more apparent but for two accidental and not to be foreseen circumstances.

The first refers to the settlement between the India Office and the War Office for non-effective charges which have gradually fallen into large arrears, with the result that the Secretary of State has now decided to pay off the amount due by spreading the payment of it over a number of years, commencing with an instalment of £100,000 as a first annual payment.

Secondly, a large increase has been required to Grant No. 10, consequent upon the unpleasant discovery that for some time past the ammunition factory at Kirkee has been turning out imperfect ammunition, large quantities of which have been condemned, and to meet the loss we have had to materially increase the outturn of the ammunition factories in order to complete the reserves.

Thus, had it not been for the arrears due to the War Office, and the defects discovered in the ammunition manufactured at Kirkee, a much larger saving would have been exhibited,—a saving which has been effected in conjunction with changes resulting in increased efficiency and strength.

There has been no change in the number of regiments and batteries on the establishment of the British troops in India, but there is a trifling increase in the total strength of men.

Going further into detail, I would observe that in Grant No. 5, "Remount and cattle supplies and service," there is an increase of £59,196. This is due to the unusually large number of horses required to meet annual waste and complete the reserve, an exceptionally small number of remounts having been purchased during the current financial year. We were too sanguine last year, and should have bought more horses, but it was a fault on the right side, and the keep of these extra horses for the better part of a year has been saved.

There is also an increase in Grant No. 6, "Clothing." This is caused by the provision of a large sum (£16,300) which will become due to Messrs. Cooper and Allen, local contractors, for their first supply of country-made boots for the army. This payment will, however, cause a corresponding decrease in the home charges.

Grants 3 and 9, "Regimental pay, allowances and charges" and "Medical establishment, service and supplies," must be considered together, because, while the former shows a decrease of very nearly £255,000 lakhs, the latter records an increase of £70,467, the saving on both Grants combined being £184,519,— a result mainly due to the reduction of regiments and establishments and the Army Medical Department. The complete introduction of the station hospitals in place of the regimental hospitals has also contributed to this very large decrease in military expenditure.

Under the head of Grant 10, "Ordnance establishment, stores and camp equipage," there is an increase which is accounted for by the necessity for replacing the faulty ammunition manufactured at Kirkee, and to which reference has already been made. There is also an increase of £11,000 for camp equipage in Bengal and Madras. In Madras, however, the increased charges for camp equipage are counterbalanced by the abolition of the depot at Nagpore, and reductions in the Gunpowder Factory at Madras and the depot at the Mount. The increase includes £5,800 provided for the purchase, in the local market, of canvas for the Ordnance Department, Bombay. There will be a corresponding decrease in the home indent.

The excess over last year's budget estimate in Grant 13, "Sea transport charges," is chiefly due to an increase of £5,800 in the charges for the Indian trooping service, the estimate for 1882-83 having proved too low.

The saving in Grant 4, "Miscellaneous Services," would have been larger but for the necessity which has arisen for providing for a camp of exercise at Bangalore,—a measure which has been strongly urged upon the Government of India by the local Commander-in-Chief and the Commander-in-Chief in India, it being considered very desirable to give the Madras army the advantage of instruction in field duties and some of the more important operations which would devolve upon officers, soldiers, and departments under the conditions of war.

In Grant No. 15, "Volunteers," provision is made for the additional sum of £3,362. This increase is a welcome one, being rendered necessary by the considerable increase to the number of volunteers in India which has taken place during the past year.

Under the head of Grant 17, "Retired Officers," there is a small increase made in order to provide for the possible payment to officers in India of com-

muted pensions. But it must be remembered that, whilst this increases expenditure in India, it proportionably decreases home charges.

Grant No. 18, "Military Pensions," exhibits increased expenditure. This is on account of pensions due to the Afghan war, and the recent large reductions in the native army.

Such briefly are the principal variations in the items of military expenditure in India, the net decrease on the whole being, as compared with the estimates of last year, £95,700.

Efforts to reduce military expenditure in India have not been confined to the native army. The number of siege guns to be maintained has been reduced by 45 pieces, with a corresponding reduction of 179 bullocks required for their transport. The ordnance depots at Peshawar, Belgaum and Nagpore have been abolished, while large reductions have been effected in the depot at St. Thomas' Mount, Madras.

In the explanation relative to military expenditure in India, which I gave last year, I referred to the intention to immediately extend to the other presidencies the station hospital system, by means of which one British hospital takes the place of several in a cantonment. This measure, which has been found to work admirably, has, during the past year, been further developed, with the result that the Army Medical Department has been further reduced, the strength in officers being now 300 as compared with the old establishment of 373 officers exclusive, in both cases, of the administrative grades.

The Subordinate Medical Department has also been reduced by ten assistant apothecaries, and there are other contemplated changes which are calculated to further reduce expenditure; but their financial effects cannot, at present, be estimated. Reductions in the same direction will follow in the Bombay and Madras establishments.

The married establishment of British soldiers has been fixed at—

Warrant officers	All.
Non-commissioned officers	All.
Royal Artillery	8 per cent. for 5 years, then 6 per cent.
Infantry	4 per cent.

A considerable portion of the reduction on this account has already taken place.

The estimate provides for the following sanctioned changes:—

(*a.*)—Increase in the establishment of non-commissioned officers in heavy and field batteries.

(*b.*)—Grant to quartermasters and riding-masters of British troops of the increased allowance due to the changes in their relative rank.

(*c.*)—Improvement in the position of the native non-commissioned officers by the grant to them of good-conduct pay.

(*d.*)—Formation of two army hospital corps for Madras and Bombay, similar to the one adopted in Bengal; and the appointment of an apothecary to supervise the detailed administration of the Bengal army hospital corps.

(*e.*)—A considerable increase in the amount of practice ammunition for all the troops, European and native.

In addition to the above, the new transport scheme, which has been fairly started in all three presidencies, has been provided for.

The late war in Afghanistan forcibly brought to light many imperfections in our old system of transport, with its attendant enormous expenditure consequent on the want of a proper organisation during a period of peace, and

incapability of rapid expansion when war took place. For some time past this subject has been under the consideration of the Government, and during the past summer the Secretary of State has sanctioned proposals which provide for the equipment of the troops protecting the various frontiers with half transport on service scale, also for certain forces which will be held ready for local service or despatch to a distinct point, the approximate numbers of which are in all 46,000 men.

Under this scheme the country is divided into circles, each with a depot centre, where a certain amount of transport is to be kept on a peace footing, capable of expansion in time of war. Training depots are provided for at the largest stations in India, where detachments will be sent, so that officers and men may go through a course of transport training.

Power is given to mobilise forces as follows within the provincial areas :—

	Men.
Punjab	10,000
Bengal	10,000
Bombay	8,000
Madras	5,000

Arrangements are being made by which the resources of the country in transport will be known, so that it will be easy, at short notice, to supplement the transport in time of need to meet the requirements of war.

The total approximate amount of transport to be maintained in India will be as follows :—

Elephants	600
Camels, Government	396
„ hired	2,500
Mules, Government	8,100
Pack bullocks	1,000
Army transport carts	1,300

Equivalent to a maundage of 51,000 maunds.

A permanent staff for the supervision of the above is provided as follows :—

Bengal.

1 Deputy Commissary-General, Transport.
1 Assistant Commissary-General, Transport.
2 Deputy Assistant Commissaries-General, Transport.
2 Deputy Assistant Commissaries-General, Transport, 2nd class.
5 Sub-Assistant Commissaries-General.

11 Commissioned officers.

Madras.

1 Assistant Commissary-General.
2 Deputy Assistant Commissaries-General.
2 Sub-Assistant Commissaries-General.

5 Commissioned officers.

Bombay.

1 Assistant Commissary-General.
1 Deputy Assistant Commissary-General
2 Sub-Assistant Commissaries-General.

4 Commissioned officers.

The following subordinate establishment has also been provided :—

Bengal.

1 Deputy Assistant Commissary.
5 Conductors.
7 Sub-Conductors.
10 Sergeants.

23 Total.

Madras.

2 Conductors.
3 Sub-Conductors.
5 Sergeants.

10 Total.

Bombay.

1 Conductor.
1 Sub-Conductor.
3 Sergeants.

5 Total

Provision has been made for the cost of this establishment, for equipment, repairs to buildings, allowances to regimental transport staff, pension to inferior servants, &c. The total cost will be about £280,000 per annum.

The old movable column system has been abolished, as it was found an expensive and comparatively useless arrangement. The carriage kept up under that system could not be readily mobilised, and the new transport service will be much more efficient and less expensive.

Consequent on there having been a surplus of mules over requirements, the transport service has been started (since the conclusion of the Egypt war) with selected animals throughout, and both they and their equipment are in first rate order.

An efficient ambulance service in connection with the transport service is being organised in each of the presidencies, which will, it is hoped, provide the army with a percentage of sick transport and equipment on a sounder footing than hitherto and at no additional cost to the State.

The introduction of the new transport service into the Madras and Bombay presidencies has been rendered an easy matter owing to the cordial co-operation of the local authorities in meeting the wishes of the Government of India.

The new scheme, though not at the time nearly completed, has had full trial during the late war in Egypt, for while only in course of formation, it was called upon suddenly to supply carriage for 13,201 fighting men and followers and 5,915 animals, with officers and drivers complete. These proceeded to Suez at the worst period of the monsoon weather, in August and September of last year; and whilst in Egypt the entire success of the new pattern saddle, the completeness of the supervision provided, the advantage of trained attendants, and of regiments being instructed in loading and packing were fully exemplified.

For some time past the Government of India has recognised the need of applying a remedy to the stagnation in promotion which existed in the cavalry cadres of the three presidencies, and the consequent supersession in substantive rank of the local cavalry officers by the staff corps and general lists. To this end the Secretary of State has recently sanctioned measures for ameliorating the position of the cadre officers of the local cavalry lists suffering from

retarded promotion, especially in the junior grades, by allowing all the option of receiving staff corps rates of promotion with staff corps rates of pay on their waiving their claims to the higher cavalry pay when unemployed; those who accepted the above condition being also allowed to attain to colonel's allowances after 38 years' service. These measures have been recently introduced, and have removed all legitimate grounds of complaint, but the additional cost will hardly fall short of £7,000 yearly.

For this change, and all other changes enumerated above, full provision has been made in the estimate.

The fact that next year is leap year calls for a passing remark. The increase on this account for the extra day's pay and rations for British troops, and for the extra forage for horses, &c., is estimated roughly at about £6,000.

Turning to the home charges—

The estimate provides for £195,800 on account of changes which have been made under the orders of the home authorities. This sum is in excess of the budget estimate for 1882-83; the increase, however, being largely met by reductions aggregating £175,600, leaves a net increase of £20,200 as compared with the budget estimate of 1882-83.

The large decrease in the home charges which it was anticipated would result from the policy of substituting, as far as possible, local stores and supplies for articles hitherto imported, has been fully realised. The saving on this account is £124,100. In this direction of late years much has been done. The expenditure for home stores, including freight, which was in 1877-78 £1,154,460, is now estimated for the coming financial year at £504,800. Within the past five years reduction has been effected in this one account to the extent of £649,660.

The economy effected in the above item is, however, nearly all absorbed by the arrangement made at home to commence to liquidate the large arrears due to the War Office for non-effective charges, and £100,000 has this year been set aside as a first annual instalment of the debt.

Last year I pointed out that the charges for retired pay for officers of the Indian army would annually increase until the year 1897 is reached, and this year's estimate makes increased provision on this account. Indeed, these non-effective home charges and their annually increasing cost forcibly remind us of what was said by the Secretary of State for War in the House of Commons on the 24th June 1881, that it would not be before 1893 that the heavy dead weight which was due to that service would begin to diminish, and that meanwhile it would increase, and the automatic increase of pensions would continue whatever economies might be effected.

Such briefly are the remarks I desire to make on the Military Budget Estimate for the year 1883-84. Fully recognizing my responsibility for military expenditure, I have not accepted them without much criticism and examination, and they have caused me anxiety. But on the whole I am satisfied with them, because they maintain the British army at its normal strength in batteries and regiments, and they provide for an addition to the aggregate strength of the army, have provided each regiment with an additional British officer, and have effected a change in organisation which has brought about the elimination from the ranks of the Bengal army of the non-fighting classes, while adding to the establishment of the regiments retained men of the warlike classes. This has been done, and improvement in establishments has been gained at a considerable reduction of expenditure, while, consequent on the liberal concessions sanctioned by the Secretary of State to the men discharged, and the care exhibited by the military authorities, the changes have been carried into effect

without difficulty, and have been accepted by the army without a murmur, and without any of the disquieting effects which were by some anticipated.

Finally, I would say that, if Government are asked what proof they have that the efficiency of the army has been improved, and that the reduction of cadres has not gone too far, and too much reduced our military establishment, I reply, that, while we have reduced the number of our regiments, selecting in Bengal some of those which were almost wholly recruited from the least warlike of the classes in India, we have materially added to the strength of those maintained, have increased the European element in each, and made them capable of proceeding on service without extraneous aid from transfers to them; and that although the demand for Native troops for Egypt came to us at quite the most inconvenient moment it could have done, in July last, just as the reductions sanctioned by the Secretary of State had been carried out and the Government were some 7,000 men short of establishment, no difficulty was found in furnishing the required number of troops, and within eleven days of the receipt of the order directing sea transport to be engaged, the first detachment had sailed from Bombay, and was quickly followed by forty-six transports with troops, horses, followers, and land transport fully complete; and if another 5,000 men had been needed, the Government of India could without difficulty have provided them. This, I think, furnishes a satisfactory reply to those who have asserted that the reductions carried out last year went too far, and dangerously weakened our military strength in India.

(Sd.) T. F. WILSON.

The 10th March 1883.

PART V.

GOVERNMENT OF BENGAL.

CIVIL

BUDGET ESTIMATE

FOR THE YEAR

1883-84.

Government of India Central Printing Office.—No. 295 C. G.—5-7-83.—150.

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CIVIL BUDGET

FOR THE

GENERAL ABSTRACT OF THE REVENUES AND RECEIPTS AND

FOR THE YEAR FROM 1ST APRIL

REVENUES AND RECEIPTS.	Reference to Detailed Estimate.	1883-84.	1882-83.		BUDGET ESTIMATE, 1883-84, COMPARED WITH REVISED ESTIMATE, 1882-83.	
		Budget Estimate.	Revised Estimate.	Budget Estimate.	Increase.	Decrease.
CIVIL HEADS.	Page.	R	R	R	R	R
I.—LAND REVENUE	200	3,79,88,000	3,82,00,000	3,78,49,000	...	2,12,000
II.—OPIUM	200	6,59,67,000	6,95,95,000	6,84,36,000	...	36,28,000
III.—SALT	201	1,81,60,000	1,79,00,000	1,81,08,000	2,60,000	...
IV.—STAMPS	201	1,24,00,000	1,24,00,000	1,18,00,000	...	...
V.—EXCISE	201	98,00,000	96,55,000	1,01,10,000	1,45,000	...
VI.—PROVINCIAL RATES	202	74,24,000	73,38,000	72,57,000	86,000	...
VII.—CUSTOMS	202	35,18,000	35,40,000	30,85,000	...	22,000
VIII.—ASSESSED TAXES	202	15,50,000	15,75,000	16,00,000	...	25,000
IX.—FOREST	203	8,00,000	7,20,000	7,00,000	80,000	...
X.—REGISTRATION	203	10,11,000	10,11,000	10,11,000	...	...
XII.—POST OFFICE	204	19,000	20,000	11,000	...	1,000
XV.—LAW AND JUSTICE	204	18,10,000	16,49,000	17,10,000	1,61,000	...
XVI.—POLICE	204	6,25,000	5,20,000	5,46,000	1,05,000	...
XVII.—MARINE	204	8,95,000	8,55,000	8,23,000	40,000	...
XVIII.—EDUCATION	205	6,18,000	5,60,000	5,14,000	58,000	...
XIX.—MEDICAL	205	1,37,000	1,42,000	1,42,000	...	5,000
XX.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS	205	2,45,000	2,49,000	2,91,000	...	4,000
XXI.—INTEREST	205	7,71,000	7,82,000	7,38,000	...	11,000
XXII.—RECEIPTS IN AID OF SUPERANNUATION, &c.	206	79,000	74,000	71,000	5,000	...
XXIII.—STATIONERY AND PRINTING	206	1,27,000	1,35,000	1,12,000	...	8,000
XXIV.—MISCELLANEOUS	207	8 86,000	9,27,000	8,33,000	—	41,000
XXV.—STATE RAILWAYS	208	...	...	34,92,000	...	...
XXXIII.—IRRIGATION AND NAVIGATION	208	10,000	12,000	19,01,000*	...	2,000
XXXV.—CIVIL BUILDINGS, ROADS AND SERVICES	208	5,34,000	5,26,000	7,02,000	8,000	...
TOTAL CIVIL HEADS, R		16,53,74,000	16,83,85,000	17,18,42,000	9,48,000	39,59,000
DEPARTMENTAL HEADS.						
For details see separate Estimates.						
XXV.—STATE RAILWAYS (GROSS EARNINGS)		39,75,000	35,28,000	...	4,47,000	...
XXVIII.—IRRIGATION AND NAVIGATION (DIRECT RECEIPTS)		12,00,000	12,00,000	...	...	...
XXXI.—STATE RAILWAYS		2,45,000	1,49,000	...	96,000	...
XXXII.—SUBSIDIZED RAILWAYS		1,00,000	...	...	1,00,000	...
XXXIII.—IRRIGATION AND NAVIGATION		7,91,000	7,11,000	15,000	80,000	...
XXXIV.—MILITARY WORKS		5,000	5,000	5,000	...	...
XXXV.—CIVIL BUILDINGS, ROADS AND SERVICES		2,50,000	1,90,000	...	60,000	...
TOTAL DEPARTMENTAL HEADS, R		65,66,000	57,83,000	20,000	7,83,000	...
TOTAL REVENUES AND RECEIPTS, R		17,19,40,000	17,41,68,000	17,18,62,000	17,31,000	39,59,000

* Includes R 12,00,000 on account of "XXVIII—Irrigation and Navigation."

Net Decrease of Revenues and Receipts in 1883-84, Rupees 22,28,000.

ESTIMATE

YEAR 1883-84.

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OF THE EXPENDITURE OF THE GOVERNMENT OF BENGAL
1883 TO 31ST MARCH 1884.

Grants.		Reference to Detailed Estimate.	1883-84.	1882-83.		Budget Estimate, 1883-84, compared with Revised Estimate, 1882-83.	
			Budget Estimate.	Revised Estimate.	Budget Estimate.	Increase.	Decrease.
	EXPENDITURE.	Page.	R	R	R	R	R
	Civil Heads.						
1	Interest on Ordinary Debt	209	22,000	6,000	...	16,000	...
2	Interest on Deposits	209	2,22,000	2,19,000	1,72,000	3,000	...
3	Refunds and Drawbacks	209	5,26,000	6,80,000	9,83,000	...	1,54,000
4	Assignments and Compensations	211	1,23,000	1,13,000	1,13,260	10,000	...
5	Land Revenue	211	32,32,000	31,45,000	32,38,000	87,000	...
6	Opium	214	2,16,23,000	2,34,13,000	2,24,80,000	...	17,90,000
7	Salt	217	52,000	38,000	53,000	14,000	...
8	Stamps	218	4,30,000	4,24,000	4,51,000	6,000	...
9	Excise	219	2,78,000	2,76,000	2,70,000	2,000	...
10	Provincial Rates	219	2,07,000	2,05,000	1,78,000	2,000	...
11	Customs	220	4,96,000	5,80,000	5,67,000	...	84,000
12	Assessed Taxes	223	1,00,000	1,00,000	1,05,000	...	...
13	Forest	223	5,00,000	4,00,000	4,40,000	1,00,000	...
14	Registration	224	6,24,000	6,34,000	6,33,000	...	10,000
15	Post Office	225	3,22,000	3,15,000	3,18,000	7,000	...
18	General Administration	225	18,91,000	18,66,000	18,42,000	25,000	...
19	Law and Justice	229	96,49,000	93,37,000	93,69,000	3,12,000	...
20	Police	239	47,78,000	45,69,000	45,81,000	2,09,000	...
21	Marine	242	8,56,000	8,65,000	8,28,000	...	9,000
22	Education	245	31,94,000	29,35,000	29,60,000	2,59,000	...
23	Ecclesiastical	250	2,00,000	1,95,000	2,02,000	5,000	...
24	Medical	252	14,13,000	13,79,000	14,41,000	34,000	...
25	Political	256	30,000	21,000	30,000	9,000	...
26	Scientific and other Minor Departments	257	4,22,000	3,71,000	3,68,000	51,000	...
27	Territorial and Political Pensions	261	10,32,000	10,55,000	10,27,740	—	23,000
28	Civil Furlough & Absentee Allowances	262	...	...	20,000	...	...
29	Superannuation Allowances and Pensions	263	11,67,000	11,15,000	10,28,000	52,000	...
30	Stationery and Printing	264	12,84,000	13,68,000	12,87,000	—	84,000
31	Miscellaneous	266	7,66,000	7,23,000	3,59,000	43,000	...
32	Famine Relief	266	...	...	...	...	...
36	State Railways	266	...	...	35,71,000*	...	—
41	Interest on Debt incurred for Productive Public Works	266	37,89,000	35,40,000	35,62,000	2,49,000	...
46	Irrigation and Navigation	267	1,000	1,000	36,74,000†	—	—
48	Civil Buildings, Roads and Services	267	45,46,000	40,48,000	1,04,77,000	4,98,000	...
51	Exchange on Transactions with London	267	—34,000	24,000	—28,000	...	58,000
			6,37,41,000	6,39,60,000	7,66,00,000	19,93,000	22,12,000
	Deduct—Provincial and Local Deficits		29,23,000	55,51,000	69,97,000	26,28,000	...
	Total Civil Heads, R		6,08,18,000	5,84,09,000	6,96,03,000	46,21,000	22,12,000
	Departmental Heads.						
	For details see separate Estimates.						
36	State Railways (Working and Maintenance)		19,85,000	19,66,000	...	19,000	...
37	Guaranteed and Subsidized Railways (Interest & Profits)		1,42,000	53,000	1,22,000	89,000	...
39	Irrigation & Navigation (Working and Maintenance)		10,84,000	10,72,000	...	12,000	—
42	State Railways (Capital Account)		11,08,000	19,84,000	40,000	...	8,76,000
43	State Railways (Working and Maintenance)		1,92,000	1,24,000	...	68,000	...
44	Subsidized Railways		3,20,000	5,00,000	3,35,000	...	1,80,000
46	Irrigation and Navigation		23,75,000	32,50,000	8,50,000	...	8,75,000
47	Military Works		4,46,000	3,61,000	2,32,000	85,000	...
48	Civil Buildings, Roads and Services		52,34,000	74,69,000	12,96,000	...	22,35,000
	Total Departmental Heads, R		1,28,86,000	1,67,79,000	28,75,000	2,73,000	41,66,000
	Total Expenditure, R		7,37,04,000	7,51,88,000	7,24,78,000	48,94,000	63,78,000

* Includes R 16,18,000 on account of "42, State Railways, Capital."

† Includes R 10,60,000 on account of "39, Irrigation and Navigation."

Net Decrease of Expenditure in 1883-84, Rupees 14,84,000.

The following is the estimated cost of collecting the under-mentioned Revenues :—

Land Revenue	... 8·508 per cent.	Salt	... ·286 per cent.	Excise	... 2·837 per cent.
Opium	... ... 32·779 „	Stamps	— 3·468 „	Customs	.. 14·099 „

CIVIL BUDGET ESTIMATE OF REVENUES AND RECEIPTS FOR THE YEAR 1883-84.

I.—LAND REVENUE.

	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
	Rs.	Rs.	Rs.	Rs.
ORDINARY REVENUE—				
Fixed Collections - - -	3,52,39,000	3,51,20,000	3,51,12,000	3,47,61,718
Collections from Government Estates - -	23,00,000	26,26,000	22,99,000	25,72,514
Quit-rents of Tributary Estates - -	38,000	38,000	38,000	40,735
	3,75,77,000	3,77,84,000	3,74,49,000	3,73,74,967
SALE OF GOVERNMENT ESTATES - -	7,000	3,000	21,000	3,700
SALE PROCEEDS OF WASTE LANDS AND REDEMPTION OF LAND TAX - - - -	15,000	24,000	15,000	23,453
RENT OF RESUMED POLICE SERVICE LANDS AND SERVICE COMMUTATIONS - - -	74,000	74,000	74,000	73,913
RENT, &c., OF FISHERIES - - -	...	...	...	100
MISCELLANEOUS—				
Malikana, or Allowances to excluded Proprietors-	1,18,000	1,11,000	1,15,000	1,10,906
Miscellaneous Receipts - - -	1,97,000	2,04,000	1,75,000	2,23,995
	3,15,000	3,15,000	2,90,000	3,34,901
	3,79,88,000	3,82,00,000	3,78,49,000	3,78,11,034
IMPERIAL SHARE - - - -	2,54,05,000	2,54,67,000	2,54,33,000	2,94,41,575
PROVINCIAL.				
PROVINCIAL SHARE - - -	1,21,95,000	1,24,13,000	1,21,98,200	83,69,459*
10 PER CENT. ON COLLECTIONS FROM GOVT. ESTATES	3,88,000	3,20,000	2,17,800	...
TOTAL PROVINCIAL ...	1,25,83,000	1,27,33,000	1,24,16,000	83,69,459
LOCAL.				
RECEIPTS FOR THE IMPROVEMENT OF GOVERNMENT ESTATES—				
Percentage on Revenue from Government Estates (Estates Improvement Fund) - - - -	...		...	1,29,023
Miscellaneous (Estates Improvement Fund) - -	...		...	3,835
Total -	...	...	...	1,32,858
Total Land Revenue, Rupees -	3,79,88,000	3,82,00,000	3,78,49,000	3,79,43,892

II.—OPIUM.

	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
SALE OF BEHAR OPIUM - - -	6,52,44,000	6,88,30,000	6,76,80,000	3,76,19,134
SALE OF BENARES OPIUM - - -				3,70,34,000
COST PRICE OF OPIUM SOLD IN EXCISE DEPARTMENT	5,06,000	5,15,000	5,06,000	5,04,180
MISCELLANEOUS—				
Opium supplied to the Medical Department -	8,000	2,50,000	8,000	3,846
Fines and Miscellaneous - - -	2,09,000		2,42,000	1,97,770
	2,17,000	2,50,000	2,50,000	2,01,616
Total Opium, Rupees -	6,59,67,000	6,95,95,000	6,84,36,000	7,53,58,930

* The Imperial Allotment under the old contract for 1881-82, *viz.*, H63,69,459+20,00,000, the Special Contribution, is entered here as the Provincial share of Land Revenue.

REVENUES AND RECEIPTS—*continued.*

III.—SALT.

	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
CUSTOMS DUTY ON SALT - - -	1,72,46,000	1,70,00,000	1,68,30,000	2,37,15,928
EXCISE DUTY ON SALT - - -	7,55,000	7,36,000	11,39,000	9,73,170
TOTAL IMPERIAL -	1,80,01,000	1,77,36,000	1,79,69,000	2,46,89,098
PROVINCIAL.				
RENTS OF WAREHOUSES—PROVINCIAL - -	1,25,000	1,30,000	1,05,000	1,07,409
FINES AND FORFEITURES—PROVINCIAL - -	...	...	...	75
MISCELLANEOUS - - - -	34,000	34,000	34,000	39,551
TOTAL PROVINCIAL -	1,59,000	1,64,000	1,39,000	1,47,035
Total Salt, Rupees -	1,81,60,000	1,79,00,000	1,81,08,000	2,48,36,133

IV.—STAMPS.

	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts. 1881-82.
	Rs.	Rs.	Rs.	Rs.
SALE OF GENERAL STAMPS—				
One anna stamps for Receipts and Cheques -	1,80,000	1,80,000	1,81,000	2,10,455
Bills of Exchange or Hoondies - -	87,000	90,000	87,000	92,038
Other General Stamps - - -	29,58,000	29,54,000	29,73,000	29,56,150
	32,25,000	32,24,000	32,41,000	32,58,643
SALE OF COURT FEE STAMPS - - -	89,25,000	89,26,000	83,70,000	85,48,438
SALE OF PLAIN PAPER TO BE USED WITH COURT FEE STAMPS - - - - - -	1,60,000	1,60,000	1,56,000	1,53,275
DUTY ON IMPRESSING DOCUMENTS - -	44,000	44,000	5,000	24,191
FINES AND PENALTIES - - -	38,000	38,000	23,000	32,082
MISCELLANEOUS - - - -	8,000	8,000	5,000	7,294
Total Stamps, Rupees -	1,24,00,000	1,24,00,000	1,18,00,000	1,20,23,923
IMPERIAL - -	62,00,000	62,00,000	59,00,000	..
PROVINCIAL - -	62,00,000	62,00,000	59,00,000	1,20,23,923

V.—EXCISE.

	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
	Rs.	Rs.	Rs.	Rs.
LICENSE AND DISTILLERY FEES AND DUTIES FOR THE SALE OF LIQUORS AND DRUGS—				
License Fees - - - -	60,95,000	60,16,000	86,51,000	59,65,338
Distillery Fees - - - -	34,000	30,000		18,769
Still-head Duty - - - -	10,04,000	10,36,000		9,63,491
Farm of Drugs - - - -	11,98,200	10,98,200		9,73,550
Rent of Toddy Trees - - -	800	800		868
	83,32,000	81,81,000	86,51,000	79,22,016
SALE PROCEEDS OF EXCISE OPIUM - -	14,64,000	14,70,000	14,55,000	14,47,166
FINES, CONFISCATIONS AND MISCELLANEOUS -	4,000	4,000	4,000	4,743
Total Excise, Rupees - - - -	98,00,000	96,55,000	1,01,10,000	93,73,925
IMPERIAL -	49,00,000	48,28,000	50,55,000	...
PROVINCIAL -	49,00,000	48,27,000	50,55,000	93,73,925

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REVENUES AND RECEIPTS—*continued.*

VI.—PROVINCIAL RATES.

	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
RATES AND CESSES ON LANDS—(PROVINCIAL)—				
Public Works Cess under Act II (B. C.) 1877 -	36,00,000	35,50,000	35,25,000	34,84,187
General Management of Wards' and Attached Estates—				
Rates levied for the management of Wards' Estates - - -	39,500	40,000	40,800	51,451
Four annas rate per cent. for Treasury establishment - - -	12,500	13,000	10,200	14,003
	36,52,000	36,03,000	35,76,000	35,49,641
LOCAL.				
RATES AND CESSES ON LANDS—(LOCAL)—				
District Roads (under Act X of 1871 (B. C.)—				
Cess on Lands - - -	34,28,000	33,82,000	33,52,700	33,54,287
Cess on Mines, Railways, &c. - -	29,700	30,000	16,000	21,611
One per cent. Road Cess - -	16,000	12,800	16,000	13,499
District Road Account—				
One per cent. Road Cess - -	300	200	300	671
Zemindaree Dâk—				
Amount levied under Act VIII of 1862 -	2,98,000	3,10,000	2,96,000	3,04,464
	37,72,000	37,35,000	36,81,000	36,94,532
Total Provincial Rates, Rupees -	74,24,000	73,38,000	72,57,000	72,44,173

VII.—CUSTOMS.

	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
SEA CUSTOMS, IMPORTS - - -	13,46,000	14,00,000	13,79,000	61,72,991
DITTO, EXPORTS - - -	21,07,000	20,67,000	16,21,000	20,48,549
TOTAL IMPERIAL -	34,53,000	34,67,000	30,00,000	82,21,540
PROVINCIAL.				
WAREHOUSE AND WHARF RENTS—PROVINCIAL -	1,000	2,000	3,000	2,814
MISCELLANEOUS—PROVINCIAL—				
Fees for Registration of Cargo Boats - -	300	300	200	274
Other Items - - - -	63,700	70,700	81,800	82,644
	64,000	71,000	82,000	82,918
TOTAL PROVINCIAL -	65,000	73,000	85,000	85,732
Total Customs, Rupees -	35,18,000	35,40,000	30,85,000	83,07,272

VIII.—ASSESSED TAXES.

	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
	Rs.	Rs.	Rs.	Rs.
INCOME TAX - - - -	...	...	...	1
LICENSE TAX - - - -	15,50,000	15,75,000	16,00,000	16,38,964
Total Assessed Taxes, Rupees -	15,50,000	15,75,000	16,00,000	16,38,965
IMPERIAL -	7,75,000	7,87,000	8,00,000	12,88,965
PROVINCIAL -	7,75,000	7,88,000	8,00,000	3,50,000

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REVENUES AND RECEIPTS—*continued.*

IX.—FOREST.

	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
	Rs.	Rs.	Rs.	Rs.
I.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY:—				
a. Timber	2,10,200	1,91,950	1,83,000	1,44,726
b. Firewood and Charcoal	24,700	40,900	65,000	40,489
c. Bamboos	8,500	5,020	8,200	940
d. Grass and other Minor Produce	1,200	530	1,000	153
	2,44,600	2,38,400	2,57,200	1,86,308
II.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS:—				
a. Timber	2,28,850	1,95,700	1,63,100	1,86,427
b. Firewood and Charcoal	1,47,600	1,29,250	1,18,900	1,19,971
c. Bamboos	53,320	45,170	57,470	29,604
d. Grazing and Fodder Grass	11,550	8,500	6,500	5,811
e. Other Minor Produce	82,680	73,980	77,500	75,052
	5,24,000	4,52,600	4,23,470	4,16,865
III.—CONFISCATED, DRIFT AND WAIF WOOD	5,820	4,650	2,370	3,767
V.—MISCELLANEOUS:—				
a. Fines and Forfeitures	6,670	4,150	1,640	2,505
b. Refunds	1,800	3,350	1,280	3,106
c. Other Sources	17,110	16,850	14,040	21,183
	25,580	24,350	16,960	26,794
Total Forest, Rupees	8,00,000	7,20,000	7,00,000	6,33,734
IMPERIAL	4,00,000	3,60,000	3,50,000	6,33,734
PROVINCIAL	4,00,000	3,60,000	3,50,000	...

X.—REGISTRATION.

	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
	Rs.	Rs.	Rs.	Rs.
FEES FOR REGISTERING DOCUMENTS	8,65,000	8,64,000	8,78,000	8,68,807
FEES FOR COPIES OF REGISTERED DOCUMENTS	28,000	26,000	16,000	26,633
REVENUE RECORD ROOM RECEIPTS—				
Record Searching Fees	25,000	25,000	28,000	27,327
Sale of Forms A and B	1,500	1,500	2,000	1,803
Record Copying Fees	56,500	55,500	59,000	59,408
Miscellaneous	1,000	1,000	1,000	1,066
	84,000	83,000	90,000	89,604
LAND REGISTRATION FEES	8,000	10,000	11,000	14,754
MISCELLANEOUS—				
Collection under Act X of 1866	8,000	8,000	4,000	4,096
Miscellaneous	18,000	20,000	12,000	14,254
	26,000	28,000	16,000	18,350
Total Registration, Rupees	10,11,000	10,11,000	10,11,000	10,18,148
IMPERIAL	5,06,000	5,06,000	5,06,000	...
PROVINCIAL	5,05,000	5,05,000	5,05,000	10,18,148

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REVENUES AND RECEIPTS—*continued.*

XII.—POST OFFICE.

Local.	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
	Rs.	Rs.	Rs.	Rs.
DISTRICT POST COLLECTIONS—				
Zemindaree Dâk Receipts - -	19,000	20,000	11,000	11,118
Total Post Office, Rupees -	19,000	20,000	11,000	11,118

XV.—LAW AND JUSTICE.

Provincial.	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
	Rs.	Rs.	Rs.	Rs.
SALE PROCEEDS OF UNCLAIMED AND ESCHEATED PROPERTY - - - - -	45,000	30,000	50,000	40,182
COURT FEES REALIZED IN CASH - -	20,000	16,000	25,000	16,880
GENERAL FEES, FINES AND FORFEITURES - -	7,75,000	7,50,000	8,00,000	8,06,165
JAILS—				
Jail Manufactures - - -	9,27,200	8,00,000	8,00,000	8,04,077
Hire of Convicts- - - -	2,800	3,000	...	3,314
Miscellaneous - - - -	5,000	5,000	4,000	3,792
	9,35,000	8,08,000	8,04,000	8,11,183
PLEADERSHIP EXAMINATION FEES - -	20,000	30,000	23,000	34,980
MISCELLANEOUS - - - -	15,000	15,000	8,000	7,158
Total Law and Justice, Rupees -	18,10,000	16,49,000	17,10,000	17,16,548

XVI.—POLICE.

Provincial.	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
	Rs.	Rs.	Rs.	Rs.
POLICE SUPPLIED TO PUBLIC DEPARTMENTS, PRIVATE COMPANIES AND PERSONS - - -	20,000	12,000	20,000	18,048
RECOVERIES ON ACCOUNT OF VILLAGE POLICE -	1,00,000	80,000	86,600	44,000
CASH RECEIPTS UNDER THE INDIAN ARMS ACT OF 1878	...	...	...	13
FEES, FINES AND FORFEITURES—				
Fees on Stray Cattle (Pound) - -	2,99,500	3,00,000	2,85,500	3,40,393
Sale Proceeds of Unclaimed Stray Cattle (Pound)	50,000	48,000	66,000	44,542
Steam Boiler Inspection Fees - -	20,000	20,000	20,000	20,077
Other Fees and Fines - - -	1,000	1,000	1,000	1,107
Miscellaneous - - - -	500	1,000	500	714
	3,71,000	3,70,000	3,73,000	4,06,833
SUPERANNUATION RECEIPTS - - -	6,000	5,000	18,000	18,174
MISCELLANEOUS - - - -	1,28,000	53,000	48,400	35,666
Total Police, Rupees -	6,25,000	5,20,000	5,46,000	5,22,734

XVII.—MARINE.

Provincial.	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
	Rs.	Rs.	Rs.	Rs.
SALE PROCEEDS OF VESSELS AND STORES - -	...	800	...	757
REGISTRATION AND OTHER FEES - - -	26,000	26,000	25,000	26,762
PILOTAGE RECEIPTS - - - -	8,50,000	8,00,000	7,79,000	8,55,206
MISCELLANEOUS—				
Deductions for Mess Money - - -	16,000	15,000	16,000	15,438
Port Receipts - - - -	...	...	...	1,75,760
Contribution to Life Boat Establishment, Goalundo	300	300	300	450
Other Items - - - -	2,700	12,900	2,700	7,602
	19,000	28,200	19,000	1,99,250
Total Marine, Rupees -	8,95,000	8,55,000	8,23,000	10,81,975

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REVENUES AND RECEIPTS—*continued.*

XVIII.—EDUCATION.

	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
FEES, GOVERNMENT COLLEGES - - -	1,89,200	1,90,000	1,62,000	1,95,206
FEES, GOVERNMENT SCHOOLS - - -	3,20,000	3,25,000	3,00,000	3,04,329
CONTRIBUTIONS - - - -	82,600	18,000	25,000	17,411
SALE PROCEEDS OF BOOKS - - -	200	300	200	597
INCOME FROM ENDOWMENTS* - - -	6,200	6,000	6,800	6,259
MISCELLANEOUS - - - -	19,800	20,700	20,000	49,561
Total Education, Rupees -	6,18,000	5,60,000	5,14,000	5,73,363

* Interest on Government Securities should be shewn under XXI.—INTEREST, minor head "Interest on Government Securities—Provincial."

XIX.—MEDICAL.

	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
MEDICAL COLLEGE FEES - - -	17,900	18,000	17,000	19,532
HOSPITAL RECEIPTS - - -	48,000	50,000	50,000	45,185
LUNATIC ASYLUM RECEIPTS - - -	33,000	35,000	33,200	33,555
MEDICINES SOLD BY CIVIL SURGEONS - -	3,000	2,500	6,000	132
CONTRIBUTIONS - - - -	30,000	31,000	30,200	30,064
MISCELLANEOUS - - - -	5,100	5,500	5,600	7,569
Total Medical, Rupees -	1,37,000	1,42,000	1,42,000	1,36,037

XX.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.

	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
BOTANICAL AND OTHER PUBLIC GARDEN RECEIPTS—				
Botanical Garden Receipts - - -	1,700	1,500	1,500	2,662
Birch Hill Park at Darjeeling - -	2,500	2,500	2,000	1,636
	4,200	4,000	3,500	4,298
GOVERNMENT BULL AND STALLION RECEIPTS -	...	...	...	701
CINCHONA PLANTATIONS - - -	1,54,000	1,60,000	1,75,000	1,81,397
RECEIPTS ON ACCOUNT OF PUBLIC EXHIBITION AND FAIRS - - - - -	500	500	...	500
EMIGRATION FEES (ACT VII OF 1871) - -	12,300	11,500	13,500	10,556
TOTAL PROVINCIAL -	1,71,000	1,76,000	1,92,000	1,97,452
LOCAL.				
INLAND LABOUR TRANSPORT FEES (ACT II OF 1870) -	74,000	73,000	99,000	88,179
Total Scientific and other Minor Departments, Rupees - - - -	2,45,000	2,49,000	2,91,000	2,85,631

XXI.—INTEREST.

	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
INTEREST ON LOANS TO MUNICIPALITIES AND OTHER PUBLIC BODIES—				
On Loans to Municipalities - -	3,10,640	3,15,905	3,15,855	3,22,513
On Port Fund Debt - - -	79,425	79,425	79,423	79,425
On Port Trust Advances - - -	2,26,955	2,31,270	2,31,272	2,35,401
On Hooghly Bridge Advances - -	72,600	75,900	75,900	79,200
Carried over -	6,89,620	7,02,500	7,02,450	7,16,539

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REVENUES AND RECEIPTS—*continued.*

XXI.—INTEREST—*continued.*

	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
	Rs.	Rs.	Rs.	Rs.
Brought forward -	6,89,620	7,02,500	7,02,450	7,16,539
INTEREST ON ADVANCES AND LOANS TO NATIVE STATES OR PRIVATE INDIVIDUALS—				
Embankment Advances - - -	1,700	1,500	500	1,724
On Advances to Cultivators under Land Improvement Act - - -	4,080	4,500	2,000	7,384
On Advances to Dancoonee Drainage Works -	8,000	12,000	6,500	11,969
On other Items - - - -	850	...	850	429
	14,630	18,000	9,850	21,506
PERCENTAGE FROM SUBSCRIBERS TO UNCOVENANTED SERVICE FAMILY PENSION FUND, UNDER SECTION 9, C. P. CODE - - - -	50	...	...	44
MISCELLANEOUS—				
On Law Charges - - -	500	...	500	1
On other accounts - - -	200	500	200	319
	700	500	700	320
TOTAL IMPERIAL -	7,05,000	7,21,000	7,13,000	7,38,409
PROVINCIAL.				
INTEREST ON GOVERNMENT SECURITIES—PROVINCIAL - - - - -	16,000	16,000	16,000	11,132
MISCELLANEOUS - - - -	25,000	25,000	5,000	10,166
TOTAL PROVINCIAL -	41,000	41,000	21,000	21,298
LOCAL.				
MISCELLANEOUS, LOCAL - - -	25,000	20,000	4,000	...
Total Interest, Rupees -	7,71,000	7,82,000	7,38,000	7,59,707

XXII.—RECEIPTS IN AID OF SUPERANNUATION, RETIRED AND COMPASSIONATE ALLOWANCES.

	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
	Rs.	Rs.	Rs.	Rs.
SUBSCRIPTIONS UNDER THE INDIAN CIVIL SERVICE FAMILY PENSION REGULATIONS- - -	Provincial. 3,000	Provincial. 400	Provincial. ...	Imperial. ...
FAMILY SUBSCRIPTIONS OF NATIVE MEMBERS OF THE COVENANTED CIVIL SERVICE - - -	600	600	600	780
CONTRIBUTIONS FOR PENSIONS AND GRATUITIES -	75,400	73,000	70,400	82,152
Total Receipts in aid of Superannuation, &c., Rupees - - -	79,000	74,000	71,000	82,932

XXIII.—STATIONERY AND PRINTING.

	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
STATIONERY RECEIPTS - - -	33,000	35,000	30,000	28,713
SALES OF GAZETTES AND OTHER PUBLICATIONS -	47,700	50,000	47,700	45,363
OTHER PRESS RECEIPTS - - -	46,300	50,000	34,300	48,054
Total, Stationery and Printing, Rupees -	1,27,000	1,35,000	1,12,000	1,22,130

REVENUES AND RECEIPTS,—*continued.*

XXIV.—MISCELLANEOUS.

	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
PREMIUM ON BILLS	60,000	60,000	62,000	30,208
UNCLAIMED BILLS OF EXCHANGE OF MORE THAN THREE YEARS' STANDING	...	...	...	1,162
SALE PROCEEDS OF DURBAR PRESENTS	...	...	...	10,339
EXTRAORDINARY ITEMS	...	14,000	...	46,079
TOTAL IMPERIAL	60,000	74,000	62,000	87,788
PROVINCIAL.				
UNCLAIMED DEPOSITS	4,25,000	3,86,000	4,00,000	4,23,424
SALE PROCEEDS OF DURBAR PRESENTS	10,000	10,000	10,000	...
SALE OF OLD STORES AND MATERIALS	35,000	48,000	30,000	42,985
RENTS—				
Staging Bungalow (P. W. Fund)	9,200	9,000	7,250	9,703
Circuit House	7,000	5,500	6,500	7,442
Encamping Ground Grazing	...	100	250	118
Other Rents	6,000	5,400	6,000	6,039
	22,200	20,000	20,000	23,302
MISCELLANEOUS FEES, FINES AND FORFEITURES—				
Marriage Fees	50	80	50	63
Fees realized by Registration of Copyrights	100	120	100	36
Fees for survey of Tea Lands	5,000	10,000	...	...
Partition Fees	55,000	50,000	25,000	49,418
Other Items	1,850	9,800	1,850	905
	62,000	70,000	27,000	50,422
MISCELLANEOUS—				
Fees and Fines of Revenue Courts	20,500	20,000	17,000	22,901
Receipts from Darjeeling Tonga Cart services	...	...	...	27
Cash Recoveries of service payments of previous years	12,000	14,000	12,000	12,022
Survey expenses and Charges for advertising sale of Waste Lands	4,000	7,000	2,000	8,833
Recoveries of Law Charges other than in Pauper Suits	1,000	1,000	1,000	10
Recoveries from Local Funds towards cost of Controlling and Account Offices	70,000	70,000	70,000	58,706
Receipts of the Chittagong Steamer	5,000	5,000	5,000	5,716
Other Items	10,000	18,000	30,200	48,679
Value of Mathematical Stores returned	2,000	2,000	2,000	2,098
Sundry Receipts—(Circuit House)	600	500	600	243
(General management of Wards' and Attached Estates)	500	300	1,000	655
Encamping ground grazing	200	200	200	323
Public Works Cess under Act II of 1877 (B. C.)	2,000	2,000	5,000	457
	1,27,800	1,40,000	1,46,000	1,60,670
TOTAL PROVINCIAL	6,82,000	6,74,000	6,33,000	7,00,803
LOCAL.				
RENTS—(LOCAL)—				
Serais and Staging Bungalows (District Road Fund)	7,000	8,500	7,000	8,297
Ditto ditto (District Road Account)	1,000	500	1,000	728
	8,000	9,000	8,000	9,025
MISCELLANEOUS FEES, FINES AND FORFEITURES (LOCAL)	59,000	90,000	40,500	86,151
MISCELLANEOUS—(LOCAL)—				
Sundry Receipts (District Road Fund)	73,000	75,000	86,500	86,824
Ditto (District Road Account)	4,000	5,000	3,000	7,710
	77,000	80,000	89,500	94,534
TOTAL LOCAL	1,44,000	1,79,000	1,38,000	1,89,710
Total Miscellaneous, Rupees	8,86,000	9,27,000	8,33,000	9,78,301

REVENUES AND RECEIPTS—*continued.*

XXV.—STATE RAILWAYS.

	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
STATE RAILWAYS, GROSS EARNINGS - -	...	...	34,92,000	32,70,051
Total State Railways, Rupees -	...	...	34,92,000	32,70,051

XXXIII.—IRRIGATION AND NAVIGATION.

	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
IN CHARGE OF PUBLIC WORKS OFFICERS—				
Tolls on Nuddea Rivers (P. W. Fund) -				
Do. Calcutta and Eastern Canals (ditto) -			18,90,000	19,54,548
Other Receipts - - -				
LOCAL.				
IN CHARGE OF CIVIL OFFICERS - -	10,000	12,000	11,000	13,155
Total Irrigation and Navigation, Rupees -	10,000	12,000	19,01,000*	19,67,703

* Includes Rs. 12,00,000 on account of XXVIII Irrigation and Navigation.

XXXV.—CIVIL BUILDINGS, ROADS AND SERVICES.

	Budget Estimate, 1883-84	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
IN CHARGE OF PUBLIC WORKS OFFICERS—				
Tolls on Roads and Ferries. - -				
Rents - - - -	...	...	1,85,000	2,39,957
Miscellaneous. - - - -				
	...	...	1,85,000	2,39,957
IN CHARGE OF CIVIL OFFICERS—				
Tolls on Ferries - - - -	5,30,000	5,25,000	5,12,000	
Cemetery Receipts - - -	1,000	1,000	5,000	536,191
Miscellaneous - - - -	3,000	...	...	
	5,34,000	5,26,000	5,17,000	5,36,191
TOTAL PROVINCIAL -	5,34,000	5,26,000	7,02,000	7,76,148
LOCAL.				
IN CHARGE OF CIVIL OFFICERS - -	...	...	...	160
Total Civil Buildings, Roads and Services, Rupees - - - -	5,34,000	5,26,000	7,02,000	7,76,308

CIVIL BUDGET ESTIMATE

OF

EXPENDITURE

FOR THE YEAR

1883-84.

1.—INTEREST ON ORDINARY DEBT.

	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
Imperial.	Rs.	Rs.	Rs.	Rs.
Interest on Government of India Stock Notes -	22,000	6,000	...	...
Total 1, Interest, &c., Rupees -	22,000	6,000	...	...

2.—INTEREST ON DEPOSITS.

	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
Imperial.	Rs.	Rs.	Rs.	Rs.
Interest on Presidency Savings Bank Deposits -	1,20,000	1,20,000	95,000	2,63,453
" on District Savings Bank Deposits -	98,000	95,000	75,000	90,806
" on State Railway Provident Institution	2,500	3,000	...	1,653
" on Land Revenue Collections Refunded	500	...	500	230
" on Compensation for Lands taken for Public Purposes - -	500	500	500	680
" on Law Charges - - -	...	...	800	...
" on Miscellaneous Accounts - -	500	500	200	1,006
Total 2, Interest on Deposits, Rupees -	2,22,000	2,19,000	1,72,000	3,57,828

3.—REFUNDS AND DRAWBACKS.

	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
Imperial.	Rs.	Rs.	Rs.	Rs.
Revenue Refunds—Imperial - - -	3,84,000	4,97,000	3,43,500	4,34,041
Miscellaneous Refunds—Imperial - -	...	...	6,500	...
Drawbacks - - - -	2,000	12,000	...	9,252
Total Imperial -	3,86,000	5,09,000	3,50,000	4,43,293
Provincial.				
Revenue Refunds—Provincial - -	1,09,000	1,26,000	99,650	2,33,430
Miscellaneous Refunds—Provincial - -	...	...	5,22,350	...
Total Provincial -	1,09,000	1,26,000	6,22,000	2,33,430
Local.				
Revenue Refunds—Local - - -	31,000	45,000	11,000	33,655
Total 3 Refunds and Drawbacks, Rupees -	5,26,000	6,80,000	9,83,000	7,10,378

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EXPENDITURE—*continued.*

3.—REFUNDS AND DRAWBACKS—*continued.*

DETAILS.

	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
IMPERIAL.				
Revenue Refunds, Imperial.	Rs.	Rs.	Rs.	Rs.
Imperial Heads.				
Opium	3,000	3,000	1,000	16,939
Salt	1,73,000	2,30,000	2,29,350	2,54,497
Customs	83,000	1,20,500	...	1,50,391
	2,59,000	3,53,500	2,30,350	4,21,827
Divided Heads, Imperial Share.				
Land Revenue	33,900	44,000	34,000	12,146
Stamps	61,000	61,000	61,000	...
Excise	3,000	3,500	3,000	...
Assessed Taxes	21,500	30,000	15,000	...
Forest	100	...	150	68
Registration	5,500	5,000	...	...
	1,25,000	1,43,500	1,13,150	12,214
Total Revenue Refunds, Imperial	3,84,000	4,97,000	3,43,500	4,34,041
Miscellaneous Refunds, Imperial.				
Imperial Heads.				
Miscellaneous	...	...	1,000	...
Divided Heads, Imperial Share.				
Registration	...	...	5,500	...
Total Miscellaneous Refunds, Imperial	...	...	6,500	...
PROVINCIAL.				
Revenue Refunds—Provincial.				
Provincial Heads.				
Provincial Rates	2,500	6,000	2,500	2,338
Salt other than Customs and Excise duty	200	500	...	94
	2,700	6,500	2,500	2,432
Divided Heads, Provincial Share.				
Land Revenue	16,100	21,000	18,000	...
Stamps	61,000	61,000	61,000	1,15,419
Excise	3,000	3,500	3,000	9,390
Assessed Taxes	21,500	30,000	15,000	96,388
Forest	100	...	150	...
Registration	5,500	5,000	... *	9,801
	1,07,200	1,20,500	97,150	2,30,998
	1,09,900	1,27,000		
Lump deduction	900	1,000	...	...
Total Revenue Refunds—Provincial	1,09,000	1,26,000	99,650	2,33,430
Miscellaneous Refunds, Provincial.				
Provincial Heads.				
Law and Justice	...	...	1,41,350	...
Police	...	...	15,000	...
Marine	...	...	2,000	...
Education	...	...	6,000	...
Medical	...	...	5,000	...
Printing	...	...	500	...
Miscellaneous — *Unclaimed or Lapsed Deposits*	...	...	2,90,000	...
Miscellaneous — *Miscellaneous*	...	...	48,000	...
Public Works	...	...	9,000	...
	...	...	5,16,850†	...
Divided Heads, Provincial Share.				
Registration	...	...	5,500*	...
Total Miscellaneous Refunds, Provincial	...	...	5,22,350	...

* Agreeably to the old classification, the amount estimated in 1882-83 as payable on account of Registration Refunds is shown under Miscellaneous Refunds.

† These refunds are now charged against the particular Service heads to which they refer.

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EXPENDITURE—*continued.*

4.—ASSIGNMENTS AND COMPENSATIONS.

	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
IMPERIAL.				
COMPENSATIONS.				
Sayer.	Rs.	Rs.	Rs.	Rs.
Compensation to Kissen Persaud Surma, *alias* Raja Baboo, on account of Jower Naraingunge in the name of Luckeenarain Thakoor - -	6,760	7,000	6,760	10,604
Compensation not exceeding Rs. 5,000 per annum -	46,500	36,000	36,500	33,522
	53,260	43,000	43,260	44,126
Salt.				
Convention between the Board of Customs, Salt and Opium, and the Administrator of Chandernagore, dated 5th July 1839 - - -	20,000	20,000	20,000	20,000
	73,260	63,000	63,260	64,126
MISCELLANEOUS - - - -	50,000	50,000	50,000	1,00,000
	1,23,260	1,13,000	1,13,260	1,64,126
Deduct for rounding - - -	260	...	...	...
Total 4 ASSIGNMENTS, &c., Rupees -	1,23,000	1,13,000	1,13,260	1,64,126

5.—LAND REVENUE.

	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
REVENUE SURVEYS—IMPERIAL - - -	1,01,000	86,000	98,000	71,349
LAND SETTLEMENT CHARGES—IMPERIAL - -	35,000	91,000	91,000	1,71,697
ALLOWANCES TO DISTRICT AND VILLAGE OFFICERS -	...	...	...	1,01,555
TOTAL IMPERIAL -	1,36,000	1,77,000	1,89,000	3,44,601
PROVINCIAL.				
COLLECTORS' AND DEPUTY COMMISSIONERS', &c., ESTABLISHMENTS - - - -	25,29,500	24,60,000	24,40,000	24,39,151
CHARGES FOR THE MANAGEMENT OF ESTATES THE RENTAL OF WHICH BELONGS PERMANENTLY OR TEMPORARILY TO GOVERNMENT - - - -	2,30,600	2,20,000	2,15,600	2,15,959
REVENUE SURVEY - - - -	48,000	42,000	47,000	...
LAND SETTLEMENT CHARGES - - -	16,800	43,000	43,000	...
ALLOWANCES TO DISTRICT AND VILLAGE OFFICERS -	1,52,000	1,00,000	1,44,000	...
SUB-DIVISIONAL ESTABLISHMENTS - -	1,15,700	1,00,000	1,25,000	99,221
RENTS, RATES AND TAXES - - -	2,200	2,000	2,200	2,241
PETTY CONSTRUCTION AND REPAIRS - -	1,200	1,000	1,200	1,043
			30,18,000	
AMOUNT PROVIDED FOR THE NEW KHOOLNA DISTRICT -			31,000	
TOTAL PROVINCIAL -	30,96,000	29,68,000	30,49,000	27,57,615
Total 5, Land Revenue, Rupees -	32,32,000	31,45,000	32,38,000	31,02,216

DETAILS.

Numbers. 1882-83.	Numbers. 1883-84.	Revenue Surveys.	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
		DEMARCATION SURVEY.				
		Salaries.	Rs.	Rs.	Rs.	Rs.
4	4	Assistant Superintendents or Deputy Collectors - - -	9,000	13,000	9,000	11,400
		Establishment.				
26	26	Clerks - - - -	8,160	7,500	8,160	7,535
3	3	Surveyors and Assistant Surveyors -	2,040	3,000	2,040	...
19	19	Servants, Guards, Measurers and others -	1,368		1,368	2,867
		Field Establishment - -	20,840	20,500	20,836	20,166
		Temporary Establishment - -	...	13,000	...	12,851
		Survey of the Ghatwali lands in Maunbhoom and Bancoora - -	10,482	...	16,596	...
			42,890	44,000	49,000	43,419
		Carried over -	51,890	57,000	58,000	54,819

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EXPENDITURE—*continued.*

5.—LAND REVENUE—*continued.*

Numbers. 1882-83.	Numbers. 1883-84.		Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
		Revenue Surveys—*continued.*				
		DEMARCATION SURVEY—*continued.*	Rs.	Rs.	Rs.	Rs.
		Brought forward -	51,890	57,000	58,000	54,819
		Travelling Expenses and Allowances -	4,520	5,000	4,500	6,755
		Service Postage Stamps - - -	...	300	...	279
		Boundary Pillars - - -	400	2,500	...	...
		Miscellaneous - - - -	8,190	6,200	8,500	9,496
			65,000	71,000	71,000	71,349
		Survey charges transferred from India Estimate -	84,000	57,000	74,000	...
		Total Revenue Surveys, Rupees -	1,49,000	1,28,000	1,45,000	71,349
		IMPERIAL -	1,01,000	86,000	98,000	71,349
		PROVINCIAL -	48,000	42,000	47,000	...
		Land Settlement Charges.				
3	2	Settlement Officers - -	6,000	16,000	20,700	19,468
		DEDUCT—Annuity - -	...	...	108	...
			6,000	16,000	20,592	19,468
		Establishment - - -	9,018	12,000	20,566	19,630
		Deputy Collectors and Establishments -	9,648	15,000	21,228	18,980
		Measuring Establishments - -	10,610	18,000	22,974	52,298
		Establishment for writing Jummabundee Papers - - -	11,324	33,000	35,449	28,433
		Temporary Establishment - -	...	31,000	...	15,996
			40,600	1,09,000	1,00,217	1,35,337
		Travelling Expenses - - -	1,212	2,000	3,527	4,408
		Service Postage Stamps - - -	260	200	387	289
		Office Expenses and Miscellaneous - -	3,728	6,800	9,277	12,195
			5,200	9,000	13,191	16,892
		Total Land Settlement Charges, Rupees -	51,800	1,34,000	1,34,000	1,71,697
		IMPERIAL -	35,000	91,000	91,000	1,71,697
		PROVINCIAL -	16,800	43,000	43,000	...
		PROVINCIAL. **Collectors' and Deputy Commissioners', &c., Establishments.**				
		Salaries.				
		Collectors and Magistrates—				
15	15	1st Grade, at Rs. 2,250 each per mensem - - -	4,05,000		4,05,000	
15	15	2nd Grade, at Rs. 1,800 each per mensem - - -	3,24,000		3,24,000	
6	7	3rd Grade, at Rs. 1,500 each per mensem - - -	1,26,000		1,08,000	
		Joint Magistrates and Deputy Collectors—				
22	23	1st Grade, at Rs. 900 each per mensem - - -	2,48,400	13,40,000	2,37,600	13,49,521
10	11	2nd Grade, at Rs. 700 each per mensem - - -	92,400		92,400	
		Assistant Magistrates and Collectors—				
68	66	1st Class, at Rs. 450 to Rs. 500 each per mensem - - -	3,85,896		4,04,400	
10	9	2nd Class, at Rs. 400 each per mensem	38,400		48,000	
3	"	Assistant Magistrates and Collectors under Sec. 6, Vic. Chap. 3 -	..		8,856	
224	231	Deputy Collectors and Magistrates (Uncovenanted): salaries varying from Rs. 200 to Rs. 800 each per mensem	11,31,000	11,10,000	11,84,000	10,74,346
1	"	Supernumerary Deputy Collector -	...		2,400	
		Carried over -	27,51,096	24,50,000	28,14,656	24,23,867

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EXPENDITURE—*continued.*

5.—LAND REVENUE—*continued.*

Number. 1882-83.	Number. 1883-84.		Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
		PROVINCIAL—continued. Collectors' and Deputy Commissioners', &c., Establishments—*continued.*	Rs.	Rs.	Rs.	Rs.
		Salaries—continued Brought forward -	27,51,096	24,50,000	28,14,656	24,23,867
9	9	Deputy Commissioners: salaries varying from Rs. 1,000 to Rs. 1,833 each per mensem - - -	1,64,000	2,00,000	1,64,000	2,07,113
8	6	Assistant ditto: salaries varying from Rs. 500, Rs. 700 and Rs. 800 each per mensem - - -	51,600		63,600	
1	1	Sub-Assistant Commissioners -	1,200		1,200	
			29,67,896		30,43,456	
		DEDUCT—Probable Savings -	2,39,992		3,09,280	
			27,27,904		27,34,176	
		Less—Deduction on account of the Civil Service Annuity - -	70,904		69,176	
		DEDUCT—* Moiety of salaries provided under Grant 19, "Criminal Courts," page 234	26,57,000 13,28,500	26,50,000 13,25,000	26,65,000 13,32,500	26,30,980 13,15,490
			13,28,500	13,25,000	13,32,500	13,15,490
		Salaries.				
2,915	3,064	Chief Office Establishment - Tehsildars (or Mamlatdars) and Establishment - - -	7,12,400	6,72,000	6,91,400	6,68,301
		Temporary Establishment - -	7,380	2,000	5,600	848
		Survey of Waste Land—Establishment and Contingencies - -	1,600	3,000	1,600	1,340
		Khorda Forest Establishment and Contingencies - - -	2,600	2,500	2,600	2,570
		Partition Establishment - -	50,000	40,500	20,000	25,093
			7,73,980	7,20,000	7,21,200	6,98,152
		Contingencies.				
		Law Charges - - - -	50,000	50,000	50,000	53,753
		House Allowance - - - -	1,900	3,000	1,890	2,852
		Compensation for lands taken for public purposes -	...	...	...	478
		Office and Ground Rent - - -	11,930	10,000	11,930	10,098
		Petty Construction and Repairs - -	21,420	15,000	19,630	16,287
		Service Telegrams - - - -	4,510	3,000	4,251	3,152
		Section Writing - - - -	30	...	50	...
		Purchase of Tents and Furniture - -	31,350	25,000	22,784	25,074
		Do. of Books and Publications - -	710	200	651	189
		Contract Contingencies - - -	65,500	55,000	64,264	76,261
		Value of Mathematical Stores - - -	...	2,000	...	2,982
		Do. of Mint Stores - - -	...	200	...	377
		Other Miscellaneous - - -	...	15,000	...	...
			1,87,350	1,78,400	1,75,450	1,91,503
		Travelling Expenses.				
		Travelling and Tentage Allowances of Officers -	65,000	60,000	65,000	61,846
		Ditto ditto of Establishment - - - -	30,000	35,000	30,000	33,642
			95,000	95,000	95,000	95,488
		Postage Charges.				
		Purchase of Service Postage Stamps -	30,000	26,000	27,000	25,936
		Carried over -	24,14,830	23,44,400	23,51,150	23,26,569

* The division of the salaries of the above Officers has been reckoned on the estimate of the proportion of time given severally to Land Revenue and Criminal duties.

EXPENDITURE—*continued.*

5.—LAND REVENUE—*continued.*

Numbers. 1882-83.	Numbers. 1883-84.	*Provincial*—continued. Collectors and Deputy Commissioners, &c. Establishment—*continued.*	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
			Rs.	Rs.	Rs.	Rs.
		Brought forward -	24,14,830	23,44,400	23,51,150	23,26,569
		Charges for the service of Revenue Processes.				
62	67	Nazirs - - -	32,450	32,000	31,330	31,821
592	592	Peons - - - -	45,200	47,000	44,550	46,287
		Extra Peons - - -	35,100	35,000	32,750	32,594
		Travelling charges - - -	1,920	1,400	1,670	1,611
		Contingencies - - -	...	200	...	269
			1,14,670	1,15,600	1,10,300	1,12,582
		Lump Alteration -			24,61,450 —21,450	
		Total Collectors', &c., Establishments, Rs. -	25,29,500	24,60,000	24,40,000	24,39,151
		Sub-divisional Establishments.				
—	77	Sub-Deputy Magistrates and Collectors	73,950	62,500	83,600	60,608
		Establishment.				
		Canungoes and Surveyors - -	22,650	22,500	22,650	22,039
		Chainmen and Measurers - -	12,210	9,000	12,210	10,291
			34,860	31,500	34,860	32,330
		Contingent Charges.				
		Office and Ground Rent - - -	...	...	250	225
		Travelling Allowances - - -	6,890	6,000	6,290	6,057
		Service Postage Stamps - - -	...	...	...	1
			6,890	6,000	6,540	6,283
		Total Sub-divisional Estabts., Rupees -	1,15,700	1,00,000	1,25,000	99,221

6.—OPIUM.

	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
Imperial.	Rs.	Rs.	Rs.	Rs.
BEHAR—ESTABLISHMENT OF AGENTS AND SUB-DEPUTY AGENTS	3,19,850	3,18,000	3,18,700	3,06,672
" PAYMENTS TO CULTIVATORS AND MANUFACTURING CHARGES - - - -	91,88,200	1,04,05,000	1,13,18,700	1,06,88,420
" TRAVELLING AND OTHER MISCELLANEOUS CHARGES -	1,87,400	1,73,000	2,11,600	1,63,314
BENARES—ESTABLISHMENT OF AGENTS AND SUB-DEPUTY AGENTS - - - -	5,25,440	5,12,000	5,23,500	5,01,322
" PAYMENTS TO CULTIVATORS AND MANUFACTURING CHARGES - - - -	1,10,79,800	1,17,22,000	98,44,600	86,24,959
" TRAVELLING AND OTHER MISCELLANEOUS CHARGES	2,22,800	2,46,000	2,19,900	2,22,106
OPIUM MISCELLANEOUS CHARGES IN CALCUTTA - -	41,310	37,000	43,000	36,891
AMOUNT PROVIDED FOR THE INCREASED PAY OF SUB-DEPUTY AND ASSISTANT OPIUM AGENTS - - -	58,200	...	...	...
TOTAL IMPERIAL -	2,16,23,000	2,34,13,000	2,24,80,000	2,05,43,684
Provincial.				
COST OF EUROPE STORES * - - -	...	...	...	12,748
Total 6, Opium, Rupees -	2,16,23,000	2,34,13,000	2,24,80,000	2,05,56,432

* To be included in accounts and future estimates under contingencies of the Minor head of service for which the stores are purchased.

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EXPENDITURE— *continued.*

6.—OPIUM—*continued.*

DETAILS.

Numbers. 1882-83.	Numbers. 1883-84.		Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate 1882-83.	Accounts, 1881-82.
		Behar—Establishment of Agents and Sub-Deputy Agents.	Rs.	Rs.	Rs.	Rs.
		Salaries.				
1	1	Agent - - - -	34,000	1,65,000	32,800	1,51,397
1	1	Principal Assistant - -	14,400		14,400	
11	11	Sub-Deputy Agents - -	92,400		92,400	
9	9	Assistants - - -	26,400		26,400	
			1,67,200	1,65,000	1,66,000	
		DEDUCT—Civil Service Annuity -	1,360	...	1,310	
			1,65,840	1,65,000	1,64,690	1,51,397
		Sudder Establishment.				
49	49	Clerks - - - -	40,210	50,000	40,210	52,721
149	149	Servants - - -	8,470		8,470	
			48,680	50,000	48,680	52,721
		Mofussil Establishment.				
287	287	Clerks - - - -	48,690	1,03,000	48,690	1,02,364
850	850	Servants - - -	55,400		55,400	
		Temporary Establishment - -	1,240		1,240	190
			1,05,330	1,03,000	1,05,330	1,02,554
		Total Behar—Establishment of Agents, &c., Rupees - - -	3,19,850	3,18,000	3,18,700	3,06,672
		Behar—Payments to Cultivators and Manufacturing Charges.				
		Payments for Cultivation - - -	83,25,200	96,55 000	1,06,55,200	99,91,041
		" for Leaves - - -	1,03,200	80,000	1,03,200	89,868
		" for Trash - - - -	6,700	6,000	6,700	7,652
		" for Timber Contract - -	4,20,000	3,50,000	1,97,000	4,01,832
		" for Temporary Establishment - -	3,000	4,000	3,000	3,205
		Transit and Weighment Charges - -	46,300	40,000	50,300	43,212
		" Temporary Establishment - -	10,800	10,000	11,300	7,626
		Freight - - - - -	1,12,000	90,000	1,32,000	89,017
		Manufacturing Charges, &c. - - -	52,000	38,000	52,000	43,225
		Temporary Establishment - - -	9,000	11,000	8,000	10,984
		Purchase of Opium - - - -	1,00,000	1,21,000	1,00,000	758
		Total Behar—Payments to Cultivators, &c., Rupees - -	91,88,200	1,04,05,000	1,13,18,700	1,06,88,420
		Behar—Travelling and other Miscellaneous Charges.				
		Travelling Allowances - - - -	16,700	13,000	16,700	13,172
		Commission to Amlah - - -	1,31,000	1,20,000	1,50,000	1,13,813
		Rewards on Confiscations - - -	10,000	9,500	15,000	6,067
		Petty Construction and Repairs - -	10,000	4,900	10,000	6,334
		Value of Medical Stores, &c. - - -	...	200	...	114
		" of Mint Stores - - -	...	1,200	...	1,669
		Office and Ground Rent - - -	...	600	580	705
		One-third Freight on Europe Stores - -	...	...	...	6
		Office Expenses - - - -	10,600	7,300	10,600	6,850
		Miscellaneous - - - -	6,400	15,000	6,020	13,308
			1,84,700	1,71,700	2,08,900	1,62,038
		Postage Charges.				
		Purchase of Service Postage Stamps - -	2,700	1,300	2,700	1,276
		Total Behar—Travelling and other Miscellaneous Charges, Rupees -	1,87,400	1,73,000	2,11,600	1,63,314

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EXPENDITURE—*continued.*

6.—OPIUM—*continued.*

Numbers. 1882-83.	Numbers. 1883-84.		Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
		Benares—Establishment of Agents and Sub-Deputy Agents.	Rs.	Rs.	Rs.	Rs.
		Salaries.				
1	1	Agent - - - -	36,000	2,36,000	36,000	2,31,698
1	1	Principal Assistant - -	12,000		12,680	
12	12	Sub-Deputy Agents - -	91,200		87,660	
33	33	Assistants - - -	93,000		93,000	
			2,32,200	2,36,000	2,29,340	
		DEDUCT—Civil Service Annuity -	1,440		1,440	
			2,30,760	2,36,000	2,27,900	2,31,698
		Sudder Establishment.				
52	52	Clerks - - - -	43,720	54,000	43,720	53,895
187	187	Servants - - -	14,740		14,740	
		Temporary Establishment - -	44,000	40,000	44,920	35,324
			1,02,460	94,000	1,03,380	89,219
		Mofussil Establishment.				
330	330	Clerks - - - -	1,00,790	1,82,000	1,00,790	1,80,405
1387	1387	Servants - - -	91,430		91,430	
			1,92,220	1,82,000	1,92,220	1,80,405
		Total Benares—Establishment, &c., Rupees - - -	5,25,440	5,12,000	5,23,500	5,01,322
		Benares—Payments to Cultivators and Manufacturing Charges.				
		Payments for cultivation of Opium - -	97,38,700	1,05,35,000	91,71,000	81,43,462
		„ for Leaves - - -	1,45,700	1,20,000	1,54,300	1,18,425
		„ for Trash - - -	20,400	22,000	19,300	19,145
		Transit and Weighment Charges - -	85,000	50,000	85,000	43,619
		„ Temporary Establishment - -	8,500	6,000	8,000	3,385
		Freight - - - - -	2,10,200	1,80,000	2,27,000	1,82,643
		Manufacturing Charges, &c. - - -	1,60,000	98,000	1,70,000	1,03,724
		Temporary Establishment - - -	12,000	12,000	10,000	10,556
		Purchase of Opium - - - -	6,99,300	6,99,000	...	...
		Total Benares—Payments to Cultivators, &c., Rupees - - -	1,10,79,800	1,17,22,000	98,44,600	86,24,959
		Benares—Travelling and other Miscellaneous Charges.				
		Travelling Allowances - - -	56,000	54,000	54,000	53,823
		Commission to Amlah - - -	61,200	57,000	65,000	46,657
		Rewards - - - - -	15,000	10,000	15,000	8,515
		Petty Construction and Repairs - -	3,300	3,500	2,800	2,579
		Office and Ground Rent - - -	12,300	11,300	11,400	11,349
		Value of Medical Stores - - -	...	...	...	454
		Office Expenses - - - -	32,200	42,000	30,700	31,333
		Miscellaneous - - - -	35,800	63,200	34,000	56,537
		Mint Stores - - - -	...	...	...	5,186
		One-fifth freight on Europe Stores - -	...	...	...	522
			2,15,800	2,41,000	2,12,900	2,16,955
		Postage Charges.				
		Purchase of Service Postage Stamps - -	7,000	5,000	7,000	5,151
		Total Benares—Travelling and other Miscellaneous Charges, Rupees -	2,22,800	2,46,000	2,19,900	2,22,106

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EXPENDITURE —*continued.*

6.—OPIUM— *continued.*

Numbers. 1882-83.	Numbers. 1883-84.	Opium Miscellaneous Charges in Calcutta.	Budget Estimate 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
		GODOWN ESTABLISHMENTS.	Rs.	Rs.	Rs.	Rs.
		Salary.				
1	1	Intendant - - -	6,000	6,000	6,000	6,000
		Establishment.				
2	2	Clerks - - - -	913	2,760	829	2,946
22	22	Servants - - -	1,956		1,956	
			2,869	2,760	2,785	2,946
		Contingent Charges.				
		Contingent expense for storing Opium -	9,000	7,200	9,000	7,696
		Commission to Auctioneers for sale of Opium -	500	500	500	384
		Advertising Charges - - -	600	540	600	474
		Miscellaneous Expenses - - -	22,341	20,000	24,115	19,391
			32,441	28,240	34,215	27,945
		Total Opium Miscellaneous Charges in Calcutta, Rupees - -	41,310	37,000	43,000	36,891

7.—SALT.

Numbers. 1882-83.	Numbers. 1883-84.		Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
			Rs.	Rs.	Rs.	Rs.
		IMPERIAL.				
		PREVENTIVE ESTABLISHMENTS—IMPERIAL - -	31,000	20,000	33,000	19,400
		PROVINCIAL.				
		Salaries, Establishments and Contingencies.				
		Establishments.				
1	1	Preventive Inspector - -	1,800	1,200	1,200	1,200
2	2	Intendants - - -	1,320	1,320	1,320	1,320
15	15	Clerks - - - -	5,742	8,650	5,688	8,879
38	38	Servants - - -	3,012	...	3,012	
		Temporary Establishment - -	100	430	100	327
			11,974	11,600	11,320	11,726
		Contingencies.				
		Scales and Weights - - -	1,650	1,400	1,300	1,414
		Office and House Rent - - -	73	30	73	30
		Rewards to Informers - - -	4,294	2,900	4,516	2,549
		Law Charges - - - -	100	...	100	...
		Petty Construction and Repairs - -	2,050	720	1,550	701
		Miscellaneous - - - -	936	950	838	854
			9,103	6,000	8,377	5,548
		Travelling Allowances - - -	130	100	90	169
		Postage Charges.				
		Purchase of Service Postage Stamps -	335	300	335	315
			21,542	18,000	20,122	17,758
		DEDUCT—Probable savings -	542	...	122	...
			21,000	18,000	20,000	17,758
		Petty Construction and Repairs - -	...	...	...	31
		TOTAL PROVINCIAL -	21,000	18,000	20,000	17,789
		Total 7, Salt, Rupees -	52,000	38,000	53,000	37,189

EXPENDITURE —*continued.*

8.—STAMPS.

	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
	Rs.	Rs.	Rs.	Rs.
SUPERINTENDENCE - - -	68,100	67,200	67,600	66,620
CHARGES FOR THE SALE OF GENERAL STAMPS -	87,000	87,000	85,000	84,252
CHARGES ON SALE OF COURT FEES STAMPS - -	1,13,100	1,15,000	1,10,900	1,10,304
DISCOUNT ON PLAIN PAPER - - -	9,800	10,000	9,700	9,566
STAMP PAPER SUPPLIED FROM CENTRAL STORES -	1,52,000	1,44,800	1,77,800	1,52,959
Total 8, Stamps, Rupees -	4,30,000	4,24,000	4,51,000	4,23,701
IMPERIAL -	2,15,000	2,12,000	2,26,000	...
PROVINCIAL -	2,15,000	2,12,000	2,25,000	4,23,701

DETAILS.

Numbers. 1882-83.	Numbers. 1883-84.	Superintendence.	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
		Salary.	Rs.	Rs.	Rs.	Rs.
1	1	Superintendent of Stamps and Stationery	18,000	19,600	18,000	16,000
		Establishment.				
1	1	Head Assistant - - -	4,800	39,000	4,800	40,868
1	1	Store-keeper - - -	8,400		8,400	
50	52	Clerks - - -	25,224		24,120	
23	27	Servants - - -	2,556		2,004	
		Temporary Establishment - -	...	50	...	45
			40,980	39,050	39,324	40,913
		Contingencies.				
		Landing, Freight and Packing Charges -	5,094	5,000	4,750	5,063
		One-third Freight on Europe Stores -	500	300	500	313
		Miscellaneous - - -	1,526	1,200	1,526	1,145
		Mint Stores - - -	...	50	...	595
			7,120	6,550	6,776	7,116
		Postage Charges.				
		Purchase of Service Postage Stamps -	2,000	2,000	3,500	2,591
		Total Superintendence, Rupees -	68,100	67,200	67,600	66,620

Numbers. 1882-83.	Numbers. 1883-84.	Charges for the Sale of General Stamps.	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
		Establishment.				
15	15	Clerks - - - -	6,852	8,200	6,818	8,034
12	12	Servants - - -	1,032		1,032	
			7,884	8,200	7,850	8,034
		Discount on Sale of Stamps - -	71,000	70,500	72,500	70,573
		Contingencies and Miscellaneous - -	4,816	4,000	4,350	4,457
		Reward to Informers - - -	3,000	4,200	...	1,106
			78,816	78,700	76,850	76,136
		Postage Charges.				
		Purchase of Service Postage Stamps -	300	100	300	82
		Total Charges for the Sale of General Stamps, Rupees -	87,000	87,000	85,000	84,252
		Charges on Sale of Court Fees Stamp				
		Discount - - - - -	1,13,076	1,14,976	1,08,900	1,10,282
		Establishment for the Sale of Stamps - -	24	24	24	22
		Fees to Pleaders in Pauper Suits - -	...	...	1,976	...
		Total Charges on Sale of Court Fees Stamps, Rupees -	1,13,100	1,15,000	1,10,900	1,10,304

EXPENDITURE—*continued.*

9—EXCISE.

Numbers. 1882-83.	Numbers. 1883-84.	Collectors', Commissioners' and Cantonment Magistrates' Establishments.	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
			Rs.	Rs.	Rs.	Rs.
		Salaries.				
1	1	Abkaree Superintendent, Calcutta -	12,000	16,500	12,000	12,000
		Establishment.				
		Office Establishment—				
102	104	Clerks - - -	38,858	38,000	37,839	29,217
41	43	Servants - - -	2,649		2,469	
			41,507	38,000	40,308	29,217
		Distillery Establishment—				
13	11	Darogahs - - -	5,928	8,000	6,672	49,786
24	22	Clerks - - -	4,812	14,000	5,172	75,151
126	108	Servants - - -	6,540		7,620	
		Temporary Establishment -	...	100	...	13
			17,280	22,100	19,464	1,24,950
		District Establishment—				
6	6	Excise Inspectors - -	15,000	15,000	15,000	9,082
118	117	Preventive Inspectors and Darogahs	56,556	56,000	56,172	25,842
97	105	Sudder Clerks - -	32,832	87,000	29,772	31,774
911	893	Peons - - -	58,932		59,640	
			1,63,320	1,58,000	1,60,584	66,698
		Contingencies.				
		Rewards - - - -	4,800	4,500	3,100	6,058
		Office and Ground Rent - -	8,193	8,200	8,213	6,549
		Law Charges - - -	300	...	300	...
		Petty Construction and Repairs - -	5,626	5,700	4,807	5,878
		Other Miscellaneous Charges - -	601	700	601	...
		Purchase of Furniture - - -	1,571	1,200	1,211	1,131
		Purchase of Books - - -	34	...	28	...
		Contract Contingencies - - -	6,000	6,000	6,000	7,526
		Service Telegrams - - -	...	...	...	3
			27,125	26,300	24,260	27,145
		Travelling Expenses.				
		Travelling Allowances - - -	17,480	14,000	16,130	11,713
		Postage Charges.				
		Purchase of Service Postage Stamps -	1,889	1,100	1,852	1,281
			2,80,601	2,76,000	2,74,598	2,73,004
		DEDUCT—Probable Savings -	2,601	...	4,598	
		Total Collectors', &c., Establishments -	2,78,000	2,76,000	2,70,000	2,73,004
		Total 9, Excise Rupees -	2,78,000	2,76,000	2,70,000	2,73,004
		IMPERIAL - - -	1,39,000	1,38,000	1,35,000	...
		PROVINCIAL - - -	1,39,000	1,38,000	1,35,000	2,73,004

10.—PROVINCIAL RATES.

	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
COLLECTION OF RATES AND CESSES - -	...	...	—1,000	...
PROVINCIAL.				
COLLECTION OF RATES AND CESSES.				
District Road Fund under Act X of 1871 ...	...	...	6,000	...
Carried over -	...	...	5,000	...

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EXPENDITURE — *continued.*

10.—PROVINCIAL RATES—*continued.*

	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
	Rs.	Rs.	Rs.	Rs.
Brought forward -	...	...	5,000	...
LOCAL.				
COLLECTION OF RATES AND CESSES.				
Proportion of Cost of Establishment in Controlling and Account Offices—				
Clerks - - - -				
Servants - - - -	2,07,000	2,05,000	1,73,000	1,83,904
Contingencies - - - -				
Estates Improvement Fund -	...	...	...	48,135
Total, Local -	2,07,000	2,05,000	1,73,000	2,32,039
Total 10, Provincial Rates, Rupees -	2,07,000	2,05,000	1,78,000	2,32,039

11.—CUSTOMS.

	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
SEA CUSTOMS, SALARIES, ESTABLISHMENT AND CONTINGENCIES - - - -	...	...	—2,000	...
PROVINCIAL.				
SEA CUSTOMS, SALARIES, ESTABLISHMENT AND CONTINGENCIES - - - -	4,96,000	5,80,000	5,69,000	6,85,793
Total 11, Customs, Rupees -	4,96,000	5,80,000	5,67,000	6,85,793

DETAILS.

Numbers. 1882-83.	Numbers. 1883-84.	Sea Customs—Salaries, Establishments & Contingencies.	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
		Calcutta.	Rs.	Rs.	Rs.	Rs.
		Salaries.				
1	1	Collector - - -	24,000		36,000	
1	—	Deputy Collector - -	...	40,000	18,000	59,506
1	1	Assistant Collector - -	7,800		12,000	
			31,800	40,000	66,000	
		DEDUCT—Civil Service Annuity	960	...	2,160	
		Establishment.	30,840	40,000	63,840	59,506
22	10	Appraising Establishment - -	25,500	53,000	75,430	74,201
151	171	Clerks and Servants - -	98,000	95,000	93,504	89,052
9	—	Bonding Establishment -	...	3,400	9,096	9,240
		Temporary Establishment -	800	...	800	...
		Preventive Establishment.	1,24,300	1,51,400	1,78,830	1,72,493
1	1	Surgeon to the Preventive Establishment	600	600	600	...
1	1	Superintendent - - -	12,000	12,200	12,000	13,522
6	8	Inspectors - - -	33,000	25,000	29,420	30,100
137	100	Preventive Officers - -	1,92,600	2,26,000	2,73,000	2,65,977
54	51	Clerks and servants - -	3,270	2,800	3,402	2,842
126	118	Boat Establishment - -	15,755	13,000	13,449	12,533
		Temporary Establishment - -	10,000	20,000	36,000	26,482
		Wharf Establishment.	2,67,225	2,99,600	3,67,871	3,51,456
41	21	Wharf Officers - -	21,468	35,000	40,620	44,628
41	18	Servants - - -	1,396		3,056	
			22,864	35,000	43,676	44,628
		Carried over -	4,45,229	5,26,000	6,54,217	6,28,083

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EXPENDITURE—*continued.*

II.—CUSTOMS—*continued.*

	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
Sea Customs—Salaries, &c.—*continued.*				
Calcutta—*continued.*	Rs.	Rs.	Rs.	Rs.
Brought forward -	4,45,229	5,26,000	6,54,217	6,28,083
Contingencies.				
Petty Construction and Repairs - -	300	200	300	48
Office Expenses and Miscellaneous -	6,895	7,000	7,150	7,234
Repair of Preventive Service Boats -	5,000	5,000	5,000	4,384
Value of Stores - - -	...	200	...	393
Charges under Act VI of 1863—				
Rewards to Informers - - -	1,200	1,200	5,000	5,018
Contingencies - - -				
	13,395	13,600	17,450	17,077
Travelling Allowances - - -	200	...	200	41
Purchase of Service Postage Stamps -	200	200	140	125
	400	200	340	166
	4,59,024	5,39,800	6,72,007	
DEDUCT—Probable Savings -	4,304	...	7,007	
Total Calcutta, Rupees -	4,54,720	5,39,800	6,65,000	6,45,326
Balasore.				
Numbers. 1882-83. / 1883-84.				
Establishment.				
4 / 4 Clerks - - -	1,920	1,900	1,920	1,902
2 / 2 Servants - - -	120	...	120	
7 / 7 Boat Establishment - -	768	760	768	764
	2,808	2,660	2,808	2,666
19 / 19 *Preventive Establishment* - -	4,944	4,600	4,944	4,798
Temporary Establishment - -	380	500	...	300
	5,324	5,100	4,944	5,098
Contingencies.				
Petty Construction and Repairs -	300	250	200	208
Office Expenses and Miscellaneous -	238	220	233	238
Repair of Preventive Service Boats -	200	50	50	...
Charges under Act VI of 1863—				
Rewards to Informers - - -	50	20	50	25
Contingencies and Miscellaneous - -				
	788	540	538	471
Travelling Allowance - - -	10	20	10	40
Postage Charges.				
Purchase of Service Postage Stamps -	70	80	100	66
Total Balasore, Rupees -	9,000	8,400	8,400	8,341
Chittagong.				
Numbers. 1882-83. / 1883-84.				
Salary.				
1 / 1 Collector - - -	7,200	7,200	7,200	7,114
Establishment.				
21 / 21 Clerks and Servants - -	3,924	3,920	3,924	3,962
9 / 9 Boat Establishment - -	780	780	780	779
Temporary Establishment - -	270	270	270	270
	4,974	4,970	4,974	5,011
Preventive Establishment.				
3 / 3 Inspectors - - -	2,880	2,820	2,880	2,895
10 / 10 Preventive Officers - -	4,080	4,000	4,080	3,937
2 / 2 Clerks - - -	480	480	480	477
14 / 14 Boat Establishment - -	1,152	1,100	1,152	1,149
Temporary Establishment - -	200	250	200	185
	8,792	8,650	8,792	8,643
Wharf Establishment - -	600	600	600	600
Carried over -	21,566	21,420	21,566	21,368
	4,63,720	5,48,200	6,73,400	6,53,667

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EXPENDITURE —*continued.*

11.—CUSTOMS —*continued.*

	Budget Estimate, 1883-84	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
Sea Customs—Salaries, &c.—*continued.*	Rs.	Rs.	Rs.	Rs.
Brought forward -	4,63720	5,48,200	6,73,400	6,53,667
Chittagong—*continued.*				
Brought forward - -	21,566	21,420	21,566	21,368
Contingencies.				
Ground Rent - - - -	156	150	156	156
Petty Construction and Repairs - -	250	100	250	118
Office Expenses and Miscellaneous - -	500	400	501	567
Repair of Preventive Service Boats - -	300	100	300	146
Charges under Act VI of 1863—				
Rewards to Informers - - -	50	...	100	...
	1,256	750	1,307	987
Purchase of Service Postage Stamps -	50	30	50	47
	22,872	22,200	22,923	22,402
DEDUCT—Probable Savings -	372	...	923	
Total Chittagong, Rupees -	22,500	22,200	22,000	22,402
Cuttack.				
Numbers. 1882-83. / 1883-84.				
Establishment.				
1 / 1 Superintendent of Customs - -	1,800	3,000	1,800	3,000
1 / 1 Assistant - - -	1,200		1,200	
9 / 5 Clerks and Servants - -	1,668	1,600	1,668	1,599
10 / 10 Boat Establishment - -	1,176	1,100	1,176	1,176
	5,844	5,700	5,844	5,775
3 / 3 *Preventive Establishment* - -	1,260	1,200	1,260	1,233
Contingencies.				
Ground Rent - - - -	14	...	14	...
Petty Construction and Repairs - -	300	...	300	...
Office Expenses and Miscellaneous - -	77	80	92	50
Purchase and repair of boats - -	150	...	150	...
	541	80	556	50
Purchase of Service Postage Stamps -	30	20	30	30
	7,675	7,000	7,690	7,088
DEDUCT—Probable Savings -	475	...	690	...
Total Cuttack, Rupees -	7,200	7,000	7,000	7,088
Dacca.				
Numbers. 1882-83. / 1883-84.				
2 / 2 Clerks and Servants - -	432	700	432	707
2 / 2 Boat Establishment - -	156	...	156	...
Ground Rent - - -	18	18	18	...
Petty Construction and Repairs - -	170	82	190	167
Office Expenses and Miscellaneous - -	100	100	100	110
Service Postage Stamps - -	4	...	4	...
Total Dacca, Rupees -	880	900	900	984
Carried over -	4,94,300	5,78,300	7,03,300	6,84,141

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EXPENDITURE—*continued.*

11.—CUSTOMS—*continued.*

	Numbers. 1882-83.	Numbers. 1883-84.	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
Sea Customs—Salaries, &c.—*continued.*			Rs.	Rs.	Rs.	Rs.
Brought forward ...			4,94,300	5,78,300	7,03,300	6,84,141
Pooree.						
Establishment.						
Clerk - - -	1	1	720	720	720	720
Preventive Establishment - -	3	3	720	720	720	720
			1,440	1,440	1,440	1,440
Contingent Charges.						
Petty Construction and Repairs - -			185	185	185	185
Office Expenses and Miscellaneous - -			40	40	40	7
			225	225	225	192
Travelling Allowances - - -			10	10	10	...
Postage Charges.						
Purchase of Service Postage Stamps -			25	25	25	20
Total Pooree, Rupees -			1,700	1,700	1,700	1,652
			4 96,000	5,80,000	7,05,000	
DEDUCT—For reductions in Customs Establishments			...	...	1,36,000	
Total Salaries, Establishments, &c. -			4,96,000	5,80,000	5,69,000	6,85,793

12.—ASSESSED TAXES.

	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
	Rs.	Rs.	Rs.	Rs.
COLLECTION OF LICENSE TAX - - -	1,00,000	1,00,000	1,05,000	96,137
Total 12, Assessed Taxes, Rupees -	1,00,000	1,00,000	1,05,000	96,137
IMPERIAL - - -	50,000	50,000	55,000	...
PROVINCIAL - - -	50,000	50,000	50,000	96,137

13.—FOREST.

	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
	Rs.	Rs.	Rs.	Rs.
A—CONSERVANCY AND WORKS - - -	2 96,800	2,28,000	2,68,000	2,45,724
B—ESTABLISHMENTS - - - -	2,03,200	1,72,000	1,72,000	1,48,818
Total 13, Forest, Rupees -	5,00,000	4,00,000	4,40,000	3,94,542
IMPERIAL - -	2,50,000	2,00,000	2,20,000	3,94,542
PROVINCIAL - -	2,50,000	2,00,000	2,20,000	...

DETAILS.

A—Conservancy and Works.	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
	Rs.	Rs.	Rs.	Rs.
I.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY - -	1,18,650	1,04,400	1,45,100	1,13,252
II.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS	41,600	30,500	25,800	31,588
III.—CONFISCATED DRIFT AND WAIF WOOD - -	1,300	630	1,130	395
VI.—LIVE AND DEAD STOCK - - -	37,400	12,700	17,600	17,042
VII.—COMMUNICATIONS AND BUILDINGS - - -	42,200	24,000	40,150	32,794
VIII.—DEMARCATION, IMPROVEMENT AND EXTENSION OF FORESTS - - -	52,150	51,920	36,050	49,759
IX.—MISCELLANEOUS - - -	3,500	3,850	2,170	894
Total A—Conservancy and Works, Rupees -	2,96,800	2,28,000	2,68,000	2,45,724

EXPENDITURE—*continued.*

13.—FOREST—*continued.*

B—Establishments.	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
	Rs.	Rs.	Rs.	Rs.
I.—SALARIES—				
a. Conservators - - -	12,000	12,000	12,000	12,000
b. Superior Officers - - -	87,400	62,900	66,400	55,723
c. Subordinate Forest and Depôt Establishments	57,000	54,935	53,448	47,753
d. Office Establishments - - -	15,000	14,240	13,524	12,685
e. Deputation and Special Allowances -	1,310	1,370	2,100	825
	1,72,710	1,45,445	1,47,472	1,28,986
II.—TRAVELLING ALLOWANCES—				
a. Conservators - - -	2,400	1,700	2,000	1,260
b. Superior Officers - - -	15,190	13,550	12,600	8,879
c. Subordinate Forest and Depôt Establishments	4,688	3,930	2,700	2,731
d. Office Establishments- - -	1,370	1,445	1,290	904
	23,648	20,625	18,590	13,774
III.—CONTINGENCIES—				
a. Stationery - - - -	30	5	20	12
b. Carriage of Tents and Records - -	770	575	560	411
c. Rents, Rates and Taxes - -	2,798	2,610	2,900	2,665
e. Official Postage - - -	950	955	825	926
f. Sundries - - - -	2,294	1,785	1,633	2,044
	6,842	5,930	5,938	6,058
Total B—Establishments, Rupees -	2,03,200	1,72,000	1,72,000	1,48,818

14.—REGISTRATION.

	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
SUPERINTENDENCE - - -	64,000	79,000	67,500	74,895
DISTRICT CHARGES - - -	4,38,000	4,44,000	4,40,500	4,41,313
REVENUE RECORD-ROOM CHARGES - -	71,500	68,000	72,000	69,175
LAND REGISTRATION CHARGES - - -	50,500	43,000	53,000	43,636
Total 14, Registration, Rupees -	6,24,000	6,34,000	6,33,000	6,29,019
IMPERIAL -	3,12,000	3,17,000	3,16,000	. .
PROVINCIAL -	3,12,000	3,17,000	3,17,000	6,29,019

DETAILS.

Numbers. 1882-83	Numbers. 1883-84.	Superintendence.	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
		Salaries.	Rs.	Rs.	Rs.	Rs.
1	1	Registrar General - - -	18,000	33,200	20,000	28,995
2	2	Inspectors of Registration Offices -	20,400	20,000	20,400	18,274
			38,400	53,200	40,400	47,269
		Establishment.				
18	18	Clerks - - -	14,640	15,000	14,640	14,731
11	11	Servants - - -	924		912	
		Temporary Establishment - -	600	600	240	150
			16,164	15,600	15,792	14,881
		Contingent Charges.				
		Office Rent - - - -	...	2,000	1,808	4,337
		Travelling Allowances - - -	7,500	6,600	7,500	6,846
		Service Postage Stamps - - -	650	600	500	583
		Office Expenses and Miscellaneous - -	1,300	1,000	1,500	979
			9,450	10,200	11,308	12,745
			64,014			
		Deduct for rounding -	14			
		Total Superintendence, Rupees -	64,000	79,000	67,500	74,895

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EXPENDITURE—*continued.*

14.—REGISTRATION—*continued.*

Numbers. 1882-83.	Numbers. 1883-84.	District Charges.	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
		Salaries.	Rs.	Rs.	Rs.	Rs.
1	1	Registrar for Calcutta - -	7,200	7,200	7,200	8,829
18	18	Special Sub-Registrars - -	22,500	23,000	25,200	25,765
		Sub-Registrar's Commission - -	2,85,000	2,88,800	2,85,000	2,84,232
			3,14,700	3,19,000	3,17,400	3,18,826
		Establishment.				
		Clerks - - -	94,422	94,000	95,358	94,088
		Servants - - -	3,000	3,000		
		Temporary Establishment - -	...	...	5,000	2,963
			97,422	97,000	1,00,358	97,051
		Contingent Charges.				
		Office Rent - - - -	240	250	240	202
		Section writing - - -	5,000	5,000	...	4,344
		Petty Construction and Repairs - -	2,500	2,500	2,500	870
		Travelling Allowances - - -	4,000	4,000	4,000	4,476
		Service Telegrams - - -	...	...	...	7
		Service Postage Stamps - - -	3,000	3,000	2,500	2,737
		Purchase of Tents and furniture - -	2,500	4,250	...	4,512
		Office Expenses and Miscellaneous - -	...	100	13,502	...
		Contract contingencies - - -	9,500	8,900	...	8,288
			26,740	28,000	22,742	25,436
			4,38,862			
		Deduct for rounding - -	862			
		Total District Charges, Rupees -	4,38,000	4,44,000	4,40,500	4,41,313

15.—POST OFFICE.

	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
LOCAL.				
DISTRICT POST ESTABLISHMENT—	Rs.	Rs.	Rs.	Rs.
Zemindaree Dâk Charges - -	3,22,000	3,15,000	3,18,000	3,01,368
Total 15, Post Office, Rupees -	3,22,000	3,15,000	3,18,000	3,01,368

18.—GENERAL ADMINISTRATION.

	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
CIVIL OFFICE OF ACCOUNT AND AUDIT - - -	2,68,000	2,63,000	2,54,000	2,55,138
ALLOWANCE TO PRESIDENCY BANKS - - -	18,000	18,000	13,000	14,529
TOTAL IMPERIAL	2,86,000	2,81,000	2,67,000	2,69,667
PROVINCIAL.				
SALARY OF LIEUTENANT-GOVERNOR - - -	96,000	96,000	96,000	1,00,000
STAFF AND HOUSEHOLD OF DITTO - - -	29,700	28,000	33,500	25,976
TOUR EXPENSES - - - - -	55,000	60,000	50,000	53,132
LEGISLATIVE COUNCIL - - - -	24,300	23,000	24,300	23,769
CIVIL SECRETARIAT - - - - -	4,03,900	3,95,000	3,96,520	4,00,621
BOARD OF REVENUE - - - - -	2,60,400	2,60,000	2,66,500	2,51,198
COMMISSIONERS - - - - -	4,92,500	5,06,000	4,91,180	5,09,073
PROVINCIAL ESTABLISHMENTS IN IMPERIAL OFFICES -	1,28,200	1,10,000	1,10,000	1,08,086
TOTAL PROVINCIAL -	14,90,000	14,78,000	14,68,000	14,71,855
LOCAL.				
GENERAL ESTABLISHMENT OF LOCAL FUNDS - -	1,15,000	1,07,000	1,07,000	85,980
Total 18, General Administration, Rupees -	18,91,000	18,66,000	18,42,000	18,27,502

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EXPENDITURE—*continued.*

18.—GENERAL ADMINISTRATION—*continued.*

DETAILS.

Numbers. 1882-83	Numbers. 1883-84		Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82
		IMPERIAL. **Civil Office of Account and Audit.**	Rs.	Rs.	Rs.	Rs.
		Salaries.				
1	1	Accountant General - -	36,000	66,800	36,000	65,550
1	1	Deputy Accountant General - -	18,000		18,000	
2	2	Assistant Accountants General -	16,800		16,800	
			70,800	66,800	70,800	
		DEDUCT—Civil Service Annuity -	1,440	...	1,440	
			69,360	66,800	69,360	65,550
		Establishment.				
1	1	Head Assistant - - -	6,912	1,71,000	6,480	1,70,902
8	8	Superintendents - - -	35,152		36,583	
190	190	Clerks - - - -	1,57,473		1,57,703	
54	56	Servants - - -	7,144		6,911	
		Temporary Establishment - -	...	...	...	932
			2,06,681	1,71,000	2,07,677	1,71,834
		DEDUCT—Proportion chargeable to Provincial Services - - -	32,634	...	32,790	...
			1,74,047	1,71,000	1,74,887	1,71,834
		Contingencies.				
		Office rent - - - -	14,610	14,600	6,453	5,479
		Purchase of Books, &c. - - -	6,683	6,400		8,438
		Service Telegrams - - -				
		Office Expenses and Miscellaneous -				
		Travelling Expenses.				
		Travelling Expenses and Allowances -	300	800	300	849
		Postage Charges.				
		Purchase of Service Postage Stamps -	3,000	3,400	3,000	2,988
		Total Civil Office of Account & Audit, Rs.	2,68,000	2,63,000	2,54,000	2,55,138
		PROVINCIAL. **Lieutenant-Governor.**				
		Salary. - - - -	1,00,000	96,000	1,00,000	96,000
		DEDUCT—Civil Service Annuity -	4,000		4,000	
			96,000	96,000	96,000	96,000
		Chief Commissioners, other Provinces - -	...	...	...	4,000
		Total Lieutenant-Governor, Rupees -	96,000	96,000	96,000	1,00,000
Numbers. 1882-83.	Numbers. 1883-84.	**Staff and Household of the Lieutenant-Governor.**				
		Salary.				
1	1	Private Secretary - - -	14,800	14,400	13,400	12,600
		DEDUCT—Civil Service Annuity -	...	...	536	
			14,800	14,400	12,864	12,600
		Establishment.				
15	15	Establishment of the Private Secretary -	5,160	5,160	5,160	5,160
1	1	Native Doctor - - -	300	300	300	300
		Establishment Expenses at Rs. 500 per mensem - - -	6,000	6,000	6,000	6,000
		Temporary Establishment - -	...	540	...	481
			11,460	12,000	11,460	11,941
		Contingent Charges.				
		Furniture Allowance - - -	...	...	4,500	...
		Contingencies and Miscellaneous - -	3,000	...	3,000	1,092
		Maintenance of furniture in The Shrubbery at Darjeeling - - -	...	1,200	1,200	...
			3,000	1,200	8,700	1,092
		Postage Charges.				
		Purchase of Service Postage Stamps -	440	400	476	343
		Total Staff and Household, &c., Rupees -	29,700	28,000	33,500	25,976

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EXPENDITURE—*continued.*

18.—GENERAL ADMINISTRATION—*continued.*

Numbers. 1882-83.	Numbers. 1883-84.	Legislative Council.	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
			Rs.	Rs.	Rs.	Rs.
		Salary.				
1	1	Secretary - - -	12,000	12,000	12,000	12,000
		Establishment.				
4	4	Clerks - - -	8,600	9.200	8,772	10,150
14	14	Servants - - -	1,332		1,212	
		Temporary Establishment - -	...	300	...	283
			9,932	9,500	9,984	10,433
		Contingencies.				
		Service Postage Stamps - -	652	800	600	601
		Contingencies and Miscellaneous - -	1,716	700	1,716	735
			2,368	1,500	2,316	1,336
		Total Legislative Council, Rupees -	24,300	23,000	24,300	23,769

Numbers. 1882-83.	Numbers. 1883-84.	Civil Secretariat.				
		Secretariat.				
		Salaries.				
3	3	Secretaries - - -	1,10,000	1,30,000	1,10,000	1,34,131
		Junior Secretary - - -	...		...	
3	3	Under-Secretaries - -	36,000		36,000	
		Assistant Secretary - -	...	1,100	...	11,563
			1,46,000	1,31,100	1,46,000	
		DEDUCT—Civil Service Annuity -	5,840	...	5,840	
			1,40,160	1,31,100	1,40,160	1,45,694
		Establishment.				
138	141	Personal Principal Assistant Head Clerks Clerks - - - -	2,00,700	2,01,000	1,97,100	2,01,054
84	80	Servants - - -	7,440	...	7,364	
		Temporary Establishment - -	4,000	4,000	4,000	4,521
			2,12,140	2,05,000	2,08,464	2,05,575
		Contingencies.				
		Purchase of Books and Periodicals -	1,500	2,500	2,000	4,855
		Subscriptions to Newspapers, Gazettes, &c. -	2,500	1,000	2,000	1,549
		Office Expenses and Miscellaneous (including State Contingencies) - -	12,000	18,000	12,238	10,163
		Maintenance of Secretariat Telegraph -	700	800	788	788
		Petty Construction and Repairs - -	...	50	...	18
		Stores from England - - -	...	...	...	9
			16,700	22,350	17,026	17,382
		Travelling Expenses - - -	...	250	...	439
		Purchase of Service Postage Stamps -	7,000	9,500	4,000	5,759
		TOTAL -	3,76,000	3,68,200	3,69,650	3,74,849
		Translator's Department.				
		Salaries.				
1	1	Bengalee Translator - -	8,400	15,500	8,400	14,572
1	1	Ooriya Translator - -	1,800		3,000	
1	1	Urdu and Hindi Translator - -	4,700		4,460	
			14,900	15,500	15,860	14,572
		Establishment.				
7	7	Establishment of Bengalee Translator -	1,752	7,300	1,728	7,005
2	2	Ditto for the supervision of the Native Press - -	2,760		2,760	
4	4	Ditto of Ooriya Translator -	1,332		1,200	
4	6	Ditto of Hindi Translator -	2,919		1,212	
			8,763	7,300	6,900	7,005
		Carried over -	23,663	22,800	22,760	21,577
			3,76,000	3,68,200	3,69,650	3,74,849

EXPENDITURE—*continued.*

18.—GENERAL ADMINISTRATION—*continued.*

	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
Civil Secretariat—*continued.*	Rs.	Rs.	Rs.	Rs.
Brought forward -	3,76,000	3,68,200	3,69,650	3,74,849
TRANSLATOR'S DEPARTMENT—*continued.*				
Brought forward -	23,663	22,800	22,760	21,577
Contingencies.				
Purchase of Service Postage Stamps -	70	100	70	129
Miscellaneous - - -	467	400	460	654
	537	500	530	783
TOTAL -	24,200	23,300	23,290	22,360
Librarian's Department.				
Librarian and Establishment - -	3,460	3,300	3,340	3,220
Miscellaneous - - -	240	200	240	192
TOTAL -	3,700	3,500	3,580	3,412
Total Civil Secretariat, Rupees -	4,03,900	3,95,000	3,96,520	4,00,621
Board of Revenue.				
Salaries.				
1882-83: 2; 1883-84: 2 — Members at Rs. 4,000 each per mensem	96,000	92,000	96,000	88,929
1882-83: 1; 1883-84: 1 — Secretary - - -	30,000	53,000	30,000	43,834
1882-83: 1; 1883-84: 1 — Junior Secretary - - -	21,600		21,600	
	1,47,600	1,45,000	1,47,600	
DEDUCT—Civil Service Annuity -	5,904	...	5,904	
	1,41,696	1,45,000	1,41,696	1,32,763
Establishment.				
1882-83: 95; 1883-84: 92 — Clerks - - - -	1,04,836	1,08,000	1,09,714	1,11,130
1882-83: 70; 1883-84: 70 — Servants - - - -	6,048		5,592	
Provincial Establishment - -	2,484	2,000	2,484	2,269
	1,13,368	1,10,000	1,17,790	1,13,399
Contingencies.				
Travelling Allowances - - -	1,000	...	1,000	5
Petty Construction and Repairs - -	30	400	30	1
Office Expenses and Miscellaneous -	2,506	3,000	4,150	3,375
	3,536	3,400	5,180	3,381
Postage Charges.				
Purchase of Service Postage Stamps -	1,800	1,600	1,834	1,655
Total Board of Revenue, Rupees -	2,60,400	2,60,000	2,66,500	2,51,198
Commissioners.				
Salaries.				
1882-83: 8; 1883-84: 8 — Commissioners, 7 at Rs. 2,916 each, and one at Rs. 2,500 per mensem -	2,75,000	3,10,000	2,75,000	3,12,640
1882-83: 1; 1883-84: 1 — Ditto for Non-Regulation Provinces, at Rs. 2,500 per mensem - -	30,000		30,000	
	3,05,000	3,10,000	3,05,000	
DEDUCT—Civil Service Annuity -	12,200	...	12,200	
	2,92,800	3,10,000	2,92,800	3,12,640
Establishment.				
1882-83: 136; 1883-84: 136 — Clerks, Dufterdars, Sheristadars and others - - -	83,566	92,000	83,380	90,964
1882-83: 146; 1883-84: 148 — Servants - - -	10,164		9,860	
Temporary Establishment - -	250	500	500	460
Provincial Establishment - -	13,360	13,000	13,200	13,089
Educational Establishment - -	6,300	6,300	5,940	6,023
Partition Establishment - -	3,000	2,500	3,000	2,585
TOTAL -	1,16,640	1,14,300	1,15,880	1,13,121
Carried over -	4,09,440	4,24,300	4,08,680	4,25,761

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EXPENDITURE—*continued.*

18.—GENERAL ADMINISTRATION—*continued.*

Commissioners—*continued.*	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
	Rs.	Rs.	Rs.	Rs.
Brought forward -	4,09,440	4,24,300	4,08,680	4,25,761
Contingencies.				
Office and Ground Rent - - -	5,618	5,500	5,700	5,675
Petty Construction and Repairs. - -	1,350	900	2,100	893
Establishment of Steamers, cost of Coal, Stores, &c. - - - -	21,100	21,000	21,100	20,580
Service Telegrams - - -	1,747	1,600	1,687	1,491
Purchase of Tents and Furniture - -	2,660	2,600	1,842	4,664
Other Miscellaneous Charges - -	...	100	...	...
Purchase of Books and Publications -	195	100	195	16
Contract Contingencies - -	10,300	10,400	10,656	10,324
Value of Mathematical stores - -	...	...	...	6
	42,970	42,200	43,280	43,649
Travelling Expenses.				
Travelling Allowances - - -	33,310	33,000	32,300	33,056
Postage Charges.				
Purchase of Service Postage Stamps -	6,780	6,500	6,920	6,607
Total Commissioners, Rupees -	4,92,500	5,06,000	4,91,180	5,09,073
Provincial Establishments in Imperial Offices.				
Office of Account and Audit - - -	32,634	32,000	32,790	32,044
Examiner of Local Accounts—				
Examiner - - -	13,500	13,000	12,950	19,350
Local Auditors - - - -	12,200	7,000	5,760	
Clerks and servants - - -	2,772	...	648	2,243
Temporary Establishment - - -	...	...	...	248
	28,472	20,000	19,358	21,841
Contingencies.				
Travelling allowances - - -	9,928	6,700	4,660	4,516
Office expenses and miscellaneous - -	500	300	342	...
	10,428	7,000	5,002	4,516
General Management of Wards' and other Estates.				
Clerks - - - - -	47,458	46,000	45,360	45,656
Servants - - - - -	1,092		930	
Service Postage Stamps - - -	2,654	2,000	2,500	1,705
Travelling Allowances - - -	905	400	770	211
Miscellaneous - - - -	4,557	2,600	3,290	2,113
	56,666	51,000	52,850	49,685
Total Provincial Establishments, &c., Rupees	1,28,200	1,10,000	1,10,000	1,08,086

19.—LAW AND JUSTICE.

	Budget Estimate, 1883-84.	Revised Estimate 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
LAW OFFICERS - - - - -	...	...	...	2,68,520
PROVINCIAL.				
HIGH COURT JUDGES - - - -	6,10,000	6,34,000	6,34,000	6,21,357
HIGH COURT, APPELLATE BRANCH, AT THE PRESIDENCY -	2,82,000	2,75,000	2,82,000	2,70,042
HIGH COURT, ORIGINAL BRANCH, AT THE PRESIDENCY -	1,94,000	1,97,000	1,90,000	1,90,613
LAW OFFICERS - - - - -	2,81,000	2,75,000	2,75,000	...
CORONER'S COURT - - - - -	12,800	12,800	12,900	12,963
JUSTICES OF THE PEACE - - - -	65,000	66,000	55,000	56,524
CIVIL AND SESSIONS COURTS - - - -	36,36,740	35,40,000	34,88,200	34,43,355
COURTS OF SMALL CAUSES - - - -	2,93,000	2,90,000	2,86,000	2,73,675
CRIMINAL COURTS - - - -	20,34,760	20,30,000	20,18,000	19,91,752
JAILS - - - - - -	19,52,000	17,46,000	19,91,000	15,98,917
PLEADERSHIP EXAMINATION CHARGES - - -	7,000	11,200	7,000	6,806
SUB-DIVISIONAL ESTABLISHMENTS - - -	1,15,700	1,00,000	96,000	99,221
RENTS, RATES AND TAXES - - - -	...	...	1,900	1,881
REFUNDS - - - - -	1,65,000	1,60,000	...	1,76,196
			93,37,000	
ADD AMOUNT PROVIDED FOR THE NEW KHOOLNA DISTRICT -			32,000	
TOTAL PROVINCIAL -	96,49,000	93,37,000	93,69,000	87,43,302
Total 19, Law and Justice, Rupees -	96,49,000	93,37,000	93,69,000	90,11,822

EXPENDITURE—*continued.*

19.—LAW AND JUSTICE—*continued.*

Numbers. 1882-83.	Numbers. 1883-84.	Law Officers.	Budget Estimate, 1883-84. Provincial. Rs.	Revised Estimate, 1882-83. Provincial. Rs.	Budget Estimate, 1882-83. Provincial. Rs.	Accounts, 1881-82. Imperial. Rs.
		Salaries.				
1	1	Advocate General - -	37,620		37,620	..
1	1	Superintendent and Remembrancer of Legal Affairs - - -	36,000	1,31,000	35,000	1,34,006
1	1	Deputy Superintendent - -	24,000		24,000	
1	1	Standing Counsel - -	16,000		16,000	
1	1	Solicitor to Government -	24,000		24,000	
2	2	Government Pleaders - -	7,200	28,300	7,200	27,373
38	38	Do. do. Mofussil Courts -	20,820		20,820	
4	4	Law Reporters - -	21,600	21,600	21,600	21,600
			1,87,240	1,80,900	1,86,240	1,82,979
		DEDUCT—Civil Service Annuity -	1,440	...	1,400	...
			1,85,800	1,80,900	1,84,840	1,82,979
		Establishment.				
		Establishment of Advocate General -	3,760		3,760	
19	19	Establishment of Superintendent and Remembrancer of Legal Affairs -	10,310	26,000	10,260	26,005
		Establishment of Solicitor to Government - - -	12,000		12,000	
1	1	Establishment of Law Reporters -	600	600	600	600
		Staff of Mookhtears or proper legal Agents in Mofussil Courts -	6,200	6,400	6,200	6,822
			32,870	33,000	32,820	33,427
		Contingencies.				
		Fees to Pleaders in Pauper Suits - -	1,130	1,000	...	429
		Fees to Pleaders in Criminal cases - -	54,800	55,000	54,440	50,125
		Law Charges - - -	11,000	9,200	11,000	7,924
		Allowance to Solicitor for Endorsing Orders -	600	600	600	600
		Contingencies of Law Reporters -	100	300	100	240
		Office and House rent - - -	1,900	2,000	...	...
		Office Expenses and Miscellaneous -	600	800	1,000	703
			70,130	68,900	67,140	60,021
		Travelling Allowances - - -	...	...	...	73
		Postage Charges.				
		Purchase of Service Postage Stamps -	200	200	200	138
			2,89,000	2,83,000	2,85,000	2,76,638
		DEDUCT—Amount to be recovered from Wards' Estates on account of Legal Remembrancer's Establishment - - -	8,000	8,000	10,000	8,117
		Total Law Officers, Rupees -	2,81,000	2,75,000	2,75,000	2,68,521
		PROVINCIAL. High Court Judges.				
1	1	Chief Justice - -	72,000	84,000	72,000	72,000
11	11	Puisne Judges at Rs. 4,166 each per mensem - - -	5,50,000	5,50,000	5,50,000	5,49,357
			6,22,000	6,34,000	6,22,000	
		DEDUCT—Civil Service Annuity -	12,000	...	12,000	
			6,10,000	6,34,000	6,10,000	
		2 Extra Judges for 4 months -	...	...	24,000	
		Total High Court Judges, Rupees -	6,10,000	6,34,000	6,34,000	6,21,357

EXPENDITURE—*continued.*

19.—LAW AND JUSTICE—*continued.*

Numbers. 1882-83.	Numbers. 1883-84.	*PROVINCIAL*—continued. High Court, Appellate Branch.	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
			Rs.	Rs.	Rs.	Rs.
		Salaries.				
1	1	Registrar - - -	20,400	35,500	20,400	34,530
1	1	Deputy Registrar - - -	12,000		12,000	
1	1	Assistant Registrar - -	8,400		8,400	
			40,800	35,500	40,800	
		DEDUCT—Civil Service Annuity -	816	...	816	
			39,984	35,500	39,984	34,530
		Establishment.				
25	24	Interpreters and Translators -	52,152	53,000	53,444	53,053
140	140	Clerks - - -	1,56,145	1,66,300	1,55,232	1,63,112
145	145	Servants, &c. - - -	12,744	...	12,288	
1	1	Court keeper - - -	1,800	...	1,800	
		Provincial Establishment - -	360	360	360	360
		Temporary Establishment - -	...	940	...	226
			2,23,201	2,20,600	2,23,124	2,16,751
		Contingencies.				
		Copying Special Appeals and Pleadings -	8,000	7,000	8,000	6,508
		Library - - - -	1,440	400	1,440	547
		Office Expenses and Miscellaneous -	8,000	6,000	8,000	6,191
		Petty Construction and Repairs -	...	...	...	1
		Cost of Europe stores - - -	...	...	...	5
		Postage Charges.	17,440	13,400	17,440	13,252
		Purchase of Service Postage Stamps -	8,000	5,500	8,000	5,509
			2,88,625	2,75,000	2,88,548	
		DEDUCT—Probable Savings -	6,625	...	6,548	
		Total High Court, Appellate Branch, Rupees	2,82,000	2,75,000	2,82,000	2,70,042
Numbers. 1882-83.	**Numbers. 1883-84.**	**High Court, Original Branch.**				
		Salaries.				
1	1	Clerk of the Crown - -	8,400	30,900	8,400	31,200
1	1	Registrar, Accountant General, Taxing Officer and Sealer - -	22,500		22,500	
1	1	Assistant Registrar - -	9,000	23,000	9,000	21,000
1	1	Chief Clerk - - -	12,000		12,000	
1	1	Receiver - - -	8,400	14,400	8,400	14,400
1	1	Clerk to the Chief Justice - -	6,000		6,000	
1	1	Sheriff- - - -	1,168	1,170	1,168	1,167
		Establishment.	67,468	69,470	67,468	67,767
5	5	Translators and Interpreters - -	24,000	94,500	24,000	95,142
94	94	Clerks - -	68,125		67,496	
48	48	Servants - - -	4,621		4,220	
2	2	Crier and Keeper of the Court -	1,560	1,560	1,560	1,545
—	—	Sheriff's Office Establishment -	5,547	5,500	5,588	5,617
—	—	Court-House Servants - -	852	700	660	665
			1,04,705	1,02,260	1,03,524	1,02,969
		Contingencies.				
		Sheriff's Office Contingencies - -	2,984	1,500	2,984	1,592
		High Court Stamps for Government Suits -	10,000	12,000	10,000	6,000
		Office Expenses and Miscellaneous -	14,000	11,700	14,000	12,261
		Petty Construction and Repairs -	...	10	...	3
		Postage Charges.	26,984	25,210	26,984	19,856
		Purchase of Service Postage Stamps -	100	60	100	21
			1,99,257	1,97,000	1,98,076	
		DEDUCT—Probable Savings -	5,257	...	8,076	
		Total High Court, Original Branch, Rupees-	1,94,000	1,97,000	1,90,000	1,90,613

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EXPENDITURE—*continued.*

19—LAW AND JUSTICE—*continued.*

Numbers. 1882-83.	Numbers. 1883-84.	*PROVINCIAL*—continued. Coroner's Court.	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
		Salaries.	Rs.	Rs.	Rs.	Rs.
1	1	Coroner* {Including Conveyance Allowance} - -	4,032	10,000	4,032	9,915
1	1	Surgeon - - -	6,000		6,000	
			10,032			
		Deduct—Civil Service annuity -	161			
		Establishment.	9,871	10,000	10,032	9,915
1	1	Clerk and Interpreter - -	720	948	720	948
3	3	Servants - - -	252		228	
		Contingencies.	972	948	948	948
		Office Expenses - - -	692	652	692	780
		House Rent - - - -	1,200	1,200	1,200	1,320
			12,735	12,800	12,872	12,963
		ADD—For rounding - -	65	...	28	...
		Total Coroner's Court, Rupees -	12,800	12,800	12,900	12,963
Numbers. 1882-83.	**Numbers. 1883-84.**	**Justices of the Peace.**				
		Salaries.				
1	1	Magistrate† - - -	18,000	36,000	18,000	32,376
1	1	Magistrate - - -	15,000		15,000	
			33,000			
		Deduct—Civil Service annuity -	600			
		Establishment.	32,400	36,000	33,000	32,376
17	17	Clerks and Interpreters - -	16,757	17,000	16,370	16,842
11	12	Servants - - -	1,020		948	
		Driver for the Jail Van - -	960	960	960	960
		Contingencies.	18,737	17,960	18,278	17,802
		Office and Ground-rent - - -	7,800	5,200	...	693
		Charges for Mofussil Witnesses attending the High Court - - -	800	1,000	800	140
		Expenses of Witnesses and Complainants attending Magistrates' Courts - -	800	500	800	430
		Travelling Allowance to Witnesses and conveyance of Prisoners - - -	300	200	300	190
		Petty Construction and Repairs - -	...	...	...	36
		Fees to Interpreters - - -	200	100	200	105
		Feed and Keep of Horses for the Prisoners' Jail Van - - - -	700	700	1,000	527
		Purchase of Service Postage Stamps -	300	340	300	352
		Office Expenses and Miscellaneous -	3,000	4,000	2,500	3,873
			13,900	12,040	5,900	6,346
			65,037	66,000	57,178	
		DEDUCT—Probable Savings -	37	...	2,178	
		Total Justices of the Peace, Rupees -	65,000	66,000	55,000	56,524
Numbers. 1882-83.	**Numbers. 1883-84.**	**Civil and Sessions Courts.**				
		Salaries.				
14	14	District and Sessions Judges at Rs. 2,500 each per mensem - -	4,20,000	7,82,000	4,20,000	8,19,252
14	14	District and Sessions Judges at Rs. 2,000 each per mensem - -	3,36,000		3,36,000	
1	1	Judicial Commissioner at Rs. 2,500 per mensem - - -	30,000		30,000	
1	1	Assistant Judge - - -	14,400		14,400	
42	48	First Subordinate Judges - -	4,27,200	4,00,000	3,99,735	3,77,109
223	235	Moonsiffs - - -	8,67,000	7,70,000	8,23,100	7,03,071
			20,94,600	19,52,000	20,23,235	
		DEDUCT—Civil Service Annuity -	31,440	...	31,440	
		Establishment.	20,63,160	19,52,000	19,91,795	18,99,432
27	27	Translators - - -	30,490	30,500	30,860	30,042
55	54	Civil Court Ameens - -	34,870	32,500	35,570	32,087
		Judges' Establishment—				
483	519	Clerks - - -	2,47,735	2,50,000	2,36,960	2,45,556
267	266	Servants - - -	18,175		18,370	
...	...	Temporary Establishment -	1,740	3,000	900	1,254
230	242	Subordinate Judges' Establishment -	67,065	64,000	69,270	59,281
968	1,052	Moonsiffs' Establishment - -	3,55,835	3,36,000	3,37,970	3,21,235
			7,55,910	7,16,000	7,29,900	6,89,455
		Carried over -	28,19,070	26,68,000	27,21,695	25,88,887

* This is in addition to the pay as Magistrate provided under the head "Justices of the Peace."
This Officer is also Coroner of Calcutta and receives the additional pay provided under "Coroner's Court."

EXPENDITURE—*continued.*

19.—LAW AND JUSTICE—*continued.*

	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
PROVINCIAL—continued. **Civil and Sessions Courts**—*continued.*	Rs.	Rs.	Rs.	Rs.
Brought forward -	28,19,070	26,68,000	27,21,695	25,88,887
Contingencies.				
Remuneration to Copyists - -	1,80,000	1,70,000	1,50,000	1,61,332
Office and Ground-rent - - -	6,220	5,500	4,350	4,285
Petty Construction and Repairs - -	20,440	15,500	18,700	17,152
Diet and Travelling Expenses to Witnesses -	22,000	18,000	25,000	17,112
Value of Stores - - -	...	900	...	1,438
Purchase of Tents and Furniture - -	12,040	9,000	10,319	9,837
Books and Publications - - -	600	...	627	638
Service Telegrams - - -	100	10	55	50
Section-writing - - -	...	90		86
Contract Contingencies - - -	22,630	30,800	21,799	28,214
Other Miscellaneous Charges - -	...	...		...
	2,64,030	2,49,800	2,30,850	2,40,144
Travelling Expenses.				
Travelling Expenses and Allowances - -	20,000	18,000	20,000	17,455
Postage Charges.				
Purchase of Service Postage Stamps - -	26,300	16,000	12,400	10,330
Charges for the service of Judicial Processes. (Numbers: 1882-83 / 1883-84)				
222 / 224 Nazirs - - -	1,17,060	1,08,000	1,15,750	1,09,868
5,813 / 5,927 Peons - - -	5,01,320	4,70,000	4,91,050	4,67,254
Extra Peons - - -	12,000	10,000	10,000	9,166
Contingencies - - -	...	...	...	49
Travelling Allowance - - -	360	200	430	202
	6,30,740	5,88,200	6,17,230	5,86,539
	37,60,140		36,02,175	
DEDUCT—Probable Savings -	1,23,400		1,13,975	
Total Civil and Sessions Courts, Rupees -	36,36,740	35,40,000	34,88,200	34,43,355
Courts of Small Causes.				
PRESIDENCY COURT.				
Salaries. (Numbers: 1882-83 / 1883-84)				
1 / 1 First Judge - - -	30,000	77,400	30,000	59,801
3 / 3 Second, Third and Fourth Judges -	47,400		47,400	
1 / 1 Clerk of the Court (Offg. 5th Judge) -	12,000	18,000	12,000	18,000
1 / 1 Deputy ditto - -	6,000		6,000	
	95,400	95,400	95,400	77,801
Establishment.				
59 / 59 Clerks and Cashiers - -	38,064	42,000	38,064	41,202
42 / 42 Servants - - -	3,564		3,180	
4 / 4 Interpreters and Translators -	6,000	6,000	6,000	6,075
52 / 52 Bailiffs, Criers, and others - -	22,384	22,000	23,459	21,945
	70,012	70,000	70,703	69,222
Contingencies.				
Service Postage Stamps - -	400	120	...	5
Office Expenses and Miscellaneous -	2,400	1,480	1,600	1,138
	1,68,212		1,67,703	
DEDUCT—Probable Savings -	212		5,703	
TOTAL PRESIDENCY COURT, RUPEES -	1,68,000	1,67,000	1,62,000	1,48,166
Carried over -	1,68,000	1,67,000	1,62,000	1,48,166

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EXPENDITURE—*continued.*

19.—LAW AND JUSTICE—*continued.*

Numbers. 1882-83.	Numbers. 1883-84.		Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
		PROVINCIAL—continued.				
		Courts of Small Causes—*continued.*	Rs.	Rs.	Rs.	Rs.
		Brought forward -	1,68,000	1,67,000	1,62,000	1,48,166
		MOFUSSIL COURTS.				
		Salary.				
1	1	Judge - - -	18,000	18,000	18,000	18,000
		Establishment.				
90	91	Clerks and Cashiers - -	53,140	62,000	53,222	61,449
88	88	Bailiffs - - -	5,832		5,678	
54	54	Servants - - -	2,868		3,024	
1	1	Sale Ameens - - -	170	170	170	218
			62,016	62,170	62,094	61,667
		Process-service Charges.				
3	3	Nazirs - - -	1,920	1,900	1,920	1,920
462	441	Peons - - -	33,230	32,500	34,662	32,550
		Extra Peons - - -	720	530	1,340	1,143
			35,870	34,930	37,922	35,613
		Contingencies.				
		Remuneration to Copyists - -	3,100	2,000	2,986	1,935
		Office and House-rent - - -	3,080	3,000	3,142	4,400
		Value of Stores supplied - -	...	...	...	45
		Petty Construction and Repairs - -	...	...	10	394
		Office Expenses and Miscellaneous - -	880	1,400	770	2,057
			7,060	6,400	6,908	8,831
		Travelling Expenses.				
		Travelling Expenses and Allowances -	1,300	1,200	1,325	1,265
		Postage Charges.				
		Purchase of Service Postage Stamps -	900	300	230	133
		Total Mofussil Courts, Rupees -	1,25,140	...	1,26,479	1,25,509
		DEDUCT—Probable Savings -	140	...	2,479	...
			1,25,000	1,23,000	1,24,000	1,25,509
		Total Courts of Small Causes, Rupees -	2,93,000	2,90,000	2,86,000	2,73,675
		Criminal Courts.				
		Salaries.				
		Moiety of the Salaries of Collectors, Magistrates and others, as particularised under Grant 4, "Collectors', &c., Establishments," page 213 - -	13,28,500	13,25,000	13,32,500	13,15,490
3	3	Cantonment Joint Magistrates -	32,400	32,400	32,400	30,998
1	1	Assistant to the Superintendent, Tributary Mehals, Cuttack - -	4,800	4,800	4,800	5,182
			13,65,700	13,62,200	13,69,700	13,51,670
		Establishment.				
1,214	1,282	Clerks - - -	3,52,230	3,70,000	3,41,980	3,59,154
847	867	Servants - - -	36,240		35,290	
		Honorary Magistrates' Establishment, &c. - - -	4,550	3,500	4,500	3,619
		Temporary Establishment - -	180	200	180	176
			3,93,200	3,73,700	3,81,950	3,62,949
		Carried over -	17,58,900	17,35,900	17,51,650	17,14,619

EXPENDITURE—*continued.*

19.—LAW AND JUSTICE—*continued.*

Numbers. 1882-83.	Numbers. 1883-84.		Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
		PROVINCIAL—continued. **Criminal Courts**—*continued.*	Rs.	Rs.	Rs.	Rs.
		Brought forward - -	17,58,900	17,35,900	17,51,650	17,14,619
		Contingencies.				
		Remuneration to Copyists - -	23,590	24,000	22,450	21,117
		House Allowance - - -	1,900	2,800	1,890	2,069
		Office and Ground-rent - -	4,140	3,700	4,120	3,767
		Petty Construction and Repairs - -	10,700	9,500	9,600	8,253
		Diet Money to Witnesses - -	20,000	20,000	20,000	16,869
		Service Telegram - - -	1,200	1,000	1,184	1,025
		Section-writing - - -	800	200	1,640	222
		Purchase of Tents and Furniture - -	8,670	7,000	7,263	3,545
		Purchase of Books and Publications -	400	500	456	257
		Value of Stores - - -	...	200	...	153
		Contract Contingencies - - -	40,000	40,000	34,457	43,142
		Other Miscellaneous charges - -	...	3,000	...	...
			1,11,400	1,11,900	1,03,060	1,01,019
1882-83.	1883-84.	*Charges for the Service of Criminal Processes.*				
1,206	1,242	Peons - - -	90,000	88,000	98,394	82,724
		Extra Peons - - -	6,895	8,600	4,496	6,364
		Travelling Allowance - -	155	100	140	1,243
		Contingencies - - -	...	...	...	112
			97,050	96,700	1,03,030	90,443
		Travelling Expenses.				
		Travelling and Tentage Allowances -	69,270	69,000	62,000	69,733
		Postage Charges.				
		Purchase of Service Postage Stamps -	18,280	16,500	17,150	15,938
			20,54,900	...	20,36,890	19,91,752
		DEDUCT—Probable Savings -	20,140	...	18,890	...
		Total Criminal Courts, Rupees -	20,34,760	20,30,000	20,18,000	19,91,752
		Jails.				
1882-83.	1883-84.	INSPECTION AND GENERAL SUPERINTENDENCE. *Salaries.*				
1	1	Inspector General - - -	24,000	25,900	24,000	24,000
3		Assistant Superintendents of Jails -	...	...	11,400	2,799
1	1	Personal Assistant to Inspector General -	4,240	4,000	4,000	3,911
		Establishment.	28,240	29,900	39,400	30,710
24	24	Clerks - - - -	13,160	12,600	12,912	13,309
7	6	Servants - - -				
		Contingent Charges.	13,160	12,600	12,912	13,309
		Travelling Allowances - -	3,200	3,500	3,200	3,453
		Service Postage Stamps - -	1,300	1,000	1,500	1,164
		Value of Stores supplied - -	...	100	...	177
		Office Expenses and Miscellaneous - -	2,300	3,200	2,250	2,111
			6,800	7,800	6,950	6,905
1882-83.	1883-84.	JAIL MANUFACTURE DEPARTMENT. *Establishment.*				
1	1	Superintendent - - -	9,000	9,000	9,000	9,000
		Manager of the Jail Depôt - -	1,880	...	1,830	...
		Establishment for Jail Depôt -	342	2,000	336	604
		Travelling Expenses - -	1,000	700	1,000	980
			12,222	11,700	12,166	10,584
			60,422	...	...	...
		DEDUCT FOR ROUNDING -	22	...	...	...
		TOTAL INSPECTION & GENERAL SUPERINTENDENCE, RUPEES -	60,400	62,000	71,428	61,508
		Carried over ...	60,400	62,000	71,428	61,508

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EXPENDITURE—*continued.*

19.—LAW AND JUSTICE—*continued.*

Numbers. 1882-83.	Numbers. 1883-84.		Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
			Rs.	Rs.	Rs.	Rs.
		PROVINCIAL—continued. Jails—*continued.*				
		Brought forward -	60,400	62,000	71,428	61,508
		PRESIDENCY JAILS.				
		Salary.				
		Superintendent - - -	12,600	11,700	6,000	5,735
		Establishment.				
		Fixed Executive Staff (including Jailors) -	10,764	10,000	10,252	9,164
		Civil Hospital Assistant - - -	600	600	600	560
		Warders and Turnkeys - -	7,344	13,000	7,344	8,010
		Servants - - - -	480	480	480	480
		Reserved Warders - - -	7,776	...	...	...
			26,964	24,080	18,676	18,214
		Supplies and Services.				
		Rations - - - -	30,000	25,000	30,000	23,077
		Clothing and Bedding - - -	1,000	1,000	500	977
		Petty Construction and Repairs - -	1,100	1,000	1,100	623
		Hospital Charges - - -	4,000	2,500	4,000	3,029
		Medical Stores - - -	200	200	200	375
		Moving Prisoners - - -	300	20	500	219
		Ordnance Stores - - -	700	2,500	...	...
			37,300	32,220	36,300	28,300
		Contingent Charges.				
		Travelling Allowances - - -	100	150	100	96
		Service Postage Stamps - - -	60	50	60	37
		Office Expenses and Miscellaneous - -	4,876	4,800	} 6,064	4,047
		Office and Ground Rent - -	...	...		
			5,036	5,000	6,224	4,180
		TOTAL PRESIDENCY JAILS, Rs. -	81,900	73,000	67,200	56,429
		CENTRAL JAILS.				
		Salaries.				
10	10	Superintendents - - -	62,250	72,000	60,200	62,214
	3	Assistant Superintendents - -	11,400	...	...	...
		Establishment.				
38	39	Fixed Executive Staff (including Jailors)	55,975	35,000	52,161	35,221
9	9	Civil Hospital Assistants - -	3,360	2,000	3,480	2,463
214	193	Warders and Turnkeys - -	21,156	27,000	23,088	19,220
	94	Reserve Warders - - -	9,036	...	...	...
7	7	Apothecaries and Compounders -	1,104	900	1,104	770
60	70	Apprentice Warders - -	5,040	5,000	4,320	4,824
20	20	Servants - - -	1,392	900	1,392	753
		Extra and Temporary Establishment -	1,584	2,300	1,828	2,192
			98,647	73,100	87,373	65,443
			1,72,297	...	1,47,573	1,27,657
		DEDUCT—Probable Savings -	3,497	...	7,573	
			1,68,800	1,45,100	1,40,000	1,27,657
		Supplies and Services.				
		Purchase of Reserve Stores of Grain -	...	...	...	145
		Rations - - - -	1,43,000	1,16,000	1,50,000	97,042
		Clothing and Bedding - - -	500	500	500	262
		Petty Construction and Repairs - -	5,900	5,000	5,000	2,563
		Hospital Charges - - -	16,700	15,300	16,000	15,316
		Medical Stores - - -	1,000	1,000	1,000	1,832
		Moving Prisoners - - -	3,750	2,600	3,750	2,969
		Mathematical Stores - - -	...	...	...	50
		Mint Stores - - - -	...	...	...	350
		Ordnance Stores - - -	...	3,000	...	...
			1,70,850	1,43,400	1,76,250	1,20,529
		Carried over - {	3,39,650	2,88,500	3,16,250	2,48,186
			1,42,300	1,35,000	1,38,628	1,17,937

EXPENDITURE—*continued.*

19.—LAW AND JUSTICE—*continued.*

	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
PROVINCIAL—continued.				
Jails—*continued.*	Rs.	Rs.	Rs.	Rs.
Brought forward -	1,42,300	1,35,000	1,38,628	1,17,937
CENTRAL JAILS—*continued.*				
Brought forward -	3,39,650	2,88,500	3,16,250	2,48,186
Contingent Charges.				
Travelling Allowances - -	1,050	15,900	21,050	13,148
Service Postage Stamps - -	1,000			
Office Expenses and Miscellaneous - -	13,800			
Office and Ground-rent - - -	...	600	...	...
	15,850	16,500	21,050	13,148
TOTAL CENTRAL JAILS, Rs. -	3,55,500	3,05,000	3,37,300	2,61,334
DISTRICT JAILS.				
Salaries.				
37 / 38 Allowance to Superintendents- -	40,800	45,000	38,100	42,052
Establishment.				
74 / 76 Fixed Executive Staff (including Jailors)	69,276	72,000	66,127	69,513
37 / 38 Native Doctors and Apothecaries, Clerks Servants, &c. - - -	12,000	12,000	11,640	12,822
725 / 714 Warders and Turnkeys - -	70,970	78,000	71,977	72,401
245 Reserve Warders - - -	24,720	...	...	...
Extra and Temporary Establishment -	4,680	5,000	7,406	7,074
	1,81,646	1,67,000	1,57,150	1,61,810
Supplies and Services.				
Purchase of Reserve Stores of Grain -	...	...	...	97
Cost of Land - - - -	...	...	5,600	367
Rations - - - -	1,67,970	1,32,000	2,00,000	1,25,884
Clothing and Bedding - - -	1,000	500	1,000	993
Hospital Charges - - -	18,000	15,400	18,500	15,287
Medical Stores - - - -	5,000	4,000	5,000	3,626
Petty Construction and Repairs - -	15,850	11,500	10,800	12,028
Moving Prisoners - - -	9,600	6,000	9,600	6,620
Ordnance Stores - - -	...	10,400	...	...
Miscellaneous - - - -	...	17,400	9,600	17,846
	2,17,420	1,97,200	2,60,100	1,82,748
Contingent Charges.				
Travelling Allowances - - -	1,840	1,300	1,400	1,444
Service Postage Stamps - - -	1,600	1,500	1,600	1,687
Office and Ground-rent - - -	28,940	10,000	27,440	7,649
Miscellaneous - - -				
	32,380	12,800	30,440	10,780
	4,72,246	4,22,000	4,85,790	3,97,390
DEDUCT—Probable Savings -	4,446	...	3,490	...
TOTAL DISTRICT JAILS, Rs. -	4,67,800	4,22,000	4,82,300	3,97,390
LOCK-UPS.				
Establishment.				
62 / 86 Native Doctors, Clerks and Servants -	33,084	24,000	28,944	25,234
407 / 412 Warders - - -	37,920	38,000	37,464	37,297
Extra and Temporary Establishment -	2,544	3,500	2,750	3,341
	73,548	65,500	69,158	65,872
Supplies and Services.				
Rations - - - -	18,000	15,000	22,300	13,443
Hospital Charges - - -	400	200	670	197
Clothing and Bedding - - -	300	50	300	52
Petty Construction and Repairs - -	6,300	6,000	6,300	4,158
Medical Stores - - -	200	200	400	183
Office or Ground-rent - - -	200	200	200	213
Moving Prisoners - - -	4,000	3,000	3,500	3,353
Diet of Prisoners in Calcutta Lock-up -	1,500	1,450	1,500	1,405
Conveyance of Lock-up Guards - -	50	...	50	...
	30,950	26,100	35,220	23,004
	1,04,498	91,600	1,04,378	88,876
Carried over -	9,65,600	8,62,000	9,58,228	7,76,661

EXPENDITURE—*continued.*

19.—LAW AND JUSTICE—*continued.*

	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
PROVINCIAL—continued.				
Jails—*continued.*	Rs.	Rs.	Rs.	Rs.
Brought forward -	9,65,600	8,62,000	9,58,228	7,76,661
LOCK-UPS—*continued.*				
Brought forward -	1,04,498	91,600	1,04,378	88,876
Contingent Charges.				
Travelling Allowances - - -	6,402	6,375	6,472	5,841
Contingencies and Miscellaneous - -				
Service Postage Stamps - - -	100	25	150	35
	6,502	6,400	6,622	5,876
TOTAL LOCK-UPS, Rs. -	1,11,000	98,000	1,11,000	94,752
SCHOOL OF INDUSTRY.				
Establishment - - - -	16,518	12,800	9,064	8,433
Diet - - - - -	4,350	3,000	3,000	2,311
Clothing - - - - -	800	100	300	42
Hospital - - - - -	300	200	250	163
Contingencies - - - -	1,622	1,000	1,000	547
Travelling Allowances - - -	20	80	...	10
Petty Construction and Repairs - -	1,050	300	500	410
Purchase of Raw Materials - - -	9,300	8,500	8,180	6,004
Service Postage Stamps - - -	40	20	...	10
TOTAL SCHOOL OF INDUSTRY, Rs. -	34,000	26,000	22,294	17,930
JAIL MANUFACTURES.				
Pay of Artizans teaching Trades to Prisoners -	22,944	22,000	18,470	18,089
Raw Materials - - - -	7,93,700	6,70,000	8,00,000	5,66,840
Commission to Jailors - - -	4,000	4,000	4,000	6,745
Tools and Plant - - - -	...	5,000	12,000	8,256
Cost of Machinery - - - -	10,000	55,000	55,000	96,668
Charges for landing Machinery - -	...	1,000	...	6,059
Petty Construction and Repairs - -	9,000	2,000	9,000	3,062
Office and Ground-rent - - -	180	200	...	90
Miscellaneous - - - -	1,276	800	1,530	3,765
TOTAL JAIL MANUFACTURES, Rs. -	8,41,100	7,60,000	9,00,000	7,09,574
	19,51,700	17,46,000	19,91,522	
Lump alterations - - -	+300	...	—522	
Total Jails, Rupees -	19,52,000	17,46,000	19,91,000	15,98,917
Sub-Divisional Establishment.				
Salaries of Sub-Deputy Magistrates and Collectors -	73,950	62,500	54,600	60,608
Establishment.				
Canoongoes and Surveyors - - -	22,650	22,500	22,650	22,039
Chainmen and Measurers - - -	12,210	9,000	12,210	10,291
	34,860	31,500	34,860	32,330
Contingent Charges.				
Office and Ground-rent - - -	...	...	250	225
Travelling Allowances - - -	6,890	6,000	6,290	6,057
Service Postage Stamps - - -	...	...	...	1
	6,890	6,000	6,540	6,283
Total Sub-Divisional Establishments, Rs. -	1,15,700	1,00,000	96,000	99,221

EXPENDITURE—*continued.*

20.—POLICE.

	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
PRESIDENCY POLICE	2,42,000	2,77,000	2,52,000	2,52,659
SUPERINTENDENCE	1,13,300	1,24,000	1,15,600	1,26,103
DISTRICT EXECUTIVE FORCE	39,82,317	33,43,000	33,43,700	33,13,023
MUNICIPAL POLICE	12,600	4,20,000	4,90,200	37,614
VILLAGE POLICE	1,16,600	96,000	1,02,000	55,471
SPECIAL POLICE	1,99,583	1,95,000	1,71,300	1,95,965
RAILWAY POLICE	36,900	52,000	36,700	37,575
COLLECTION OF CATTLE TRESPASS FINES	42,400	30,000	52,200	50,936
STEAM BOILER INSPECTION ESTABLISHMENT	17,300	17,000	17,300	17,243
REFUNDS	15,000	15,000		
Total 20, Police, Rupees	47,78,000	45,69,000	45,81,000	40,86,589

DETAILS.

Numbers. 1882-83.	Numbers. 1883-84.		Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
		Presidency Police.	Rs.	Rs.	Rs.	Rs.
		Salary.				
		Commissioner of Police	...	...	...	181
		Establishment.				
10	10	Guards for Lock-ups	1,216	1,200	1,216	1,204
		Additional Force for duties of Military Guards	51,028	57,000	57,880	58,080
		Servants	...	300	...	264
		Salt Police	2,983	3,000	2,983	2,890
			55,227	61,500	62,079	62,438
		Supplies.				
		Clothing	3,100	3,500	3,000	3,704
		Contingent Charges.				
		Escort Charges	1,000	2,200	500	1,944
		Dead-house Expenses	400	350	400	366
		Conveyance Allowance	377	1,000	377	840
		Contingent Charges	500		500	
		Rent	480	450	480	200
		Rewards	500	...	500	...
			3,257	4,000	2,757	3,350
			61,584	69,000	67,836	69,673
		GOVERNMENT CONTRIBUTIONS.				
		Calcutta Police	95,023	1,24,000	98,492	98,778
		River Police	9,716	10,000	9,841	10,466
		Suburban Police	76,078	74,000	76,537	73,742
			1,80,817	2,08,000	1,84,870	1,82,986
			2,42,401	...	2,52,706	2,52,659
		DEDUCT—Probable Savings	401	...	706	
		Total Presidency Police, Rupees	2,42,000	2,77,000	2,52,000	2,52,659

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EXPENDITURE—*continued.*

20.—POLICE—*continued.*

Numbers. 1882-83.	Numbers. 1883-84.	Superintendence.	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
		Salaries.	Rs.	Rs.	Rs.	Rs.
1	1	Inspector General - -	30,000	68,000	30,000	70,193
2	2	Deputy Inspectors General -	36,000		36,000	
1	1	Personal Assistant to the Inspector General - - -	8,400	14,000	9,600	10,430
			74,400	82,000	75,600	80,623
		Establishment.				
31	31	Clerks - - -	28,583	28,400	29,557	28,972
6	5	Servants - - -	432		504	
		Temporary Establishment - -	450	500	450	212
			29,465	28,900	30,511	29,184
		Contingent Charges.				
		Office Rent - - - -	...	...	...	5,218
		Travelling Expenses and Allowances -	6,000	7,400	6,000	6,356
		Service Postage Stamps - - -	1,500	1,300	1,500	1,383
		Office Expenses and Miscellaneous - -	2,000	4,400	2,000	3,339
			9,500	13,100	9,500	16,296
			1,13,365	1,24,000	1,15,611	
		DEDUCT—For rounding - -	65	...	11	
		Total Superintendence, Rupees -	1,13,300	1,24,000	1,15,600	1,26,103
Numbers. 1882-83.	Numbers. 1883-84.	District Executive Force.				
		Salaries.				
41	42	District Superintendents - -	3,52,800	4,75,000	3,44,400	4,88,382
32	31	Assistant ditto - -	1,28,400		1,33,200	
			4,81,200	4,75,000	4,77,600	4,88,382
		Police Force.				
149	155	Inspectors - - -	2,92,800	7,60,000	2,82,000	7,55,062
747	771	Sub-Inspectors - - -	5,40,000		5,25,240	
2,165	2,502	Head Constables - - -	4,49,050	15,00,000	4,02,510	14,42,539
14,276	19,209	Constables - - -	15,42,629		11,48,050	
2	3	European Constables - -	2,604	2,400	2,400	2,400
32	32	Mounted ditto - -	9,600	9,600	9,600	8,683
		Increase of pay to officers in charge of outposts - - -	15,944	...	20,000	...
		Extra Police for Salt Preventive Establishment in Orissa - -	25,743	...	23,327	...
		Re-establishment of Regular Police in the Sonthal Pergunnas - - -	...	...	12,200	...
		Batta allowance to Constables - -	11,000		...	...
			28,89,370	22,72,000	24,25,327	22,08,684
		Establishment.				
		Hospital Establishment - -	17,610	1,05,000	16,832	1,03,040
		Clerks and Servants - - -	1,00,868		93,626	
		Fixed Boat Establishment - -	73,244	62,000	70,064	60,746
		Temporary Establishment - - -	...	...	...	260
			1,91,722	1,67,000	1,80,522	1,64,046
			35,62,292	29,14,000	30,83,449	28,61,112
		DEDUCT—Probable Savings -	2,20,975	...	1,94,458	
			33,41,317	29,14,000	28,88,991	28,61,112
		Carried over -	33,41,317	29,14,000	28,88,991	28,61,112

EXPENDITURE—*continued.*

20.—POLICE—*continued.*

District Executive Force—contd.	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
	Rs.	Rs.	Rs.	Rs.
Brought forward -	33,41,317	29,14,000	28,88,991	28,61,112
Contingencies.				
Good-conduct Money - - -	15,000	9,000	10,000	8,872
Purchase of Accoutrements - -	6,000	4,500	8,000	5,108
Clothing - - - -	1,52,000	1,10,000	1,16,048	1,17,336
Compensation for land taken for Police Buildings	600	500	360	1,859
Charges for European Stores - -	...	...	...	10
Petty Construction and Repairs - -	1,05,000	65,000	76,300	68,874
Rewards to Informers - - -	9,000	7,500	8,000	7,783
Medical Stores - - -	4,000	400	5,000	868
Ordnance Stores - - -	6,000	2,000	6,000	129
Repairs and Stores for Steamers and Schooners	34,000	8,000	12,500	8,804
Rent - - - -	6,700	3,000	2,864	2,263
Rewards for Marksmanship - -	1,000	500	1,000	...
Service Telegrams - - -	1,000	1,000	1,000	803
Purchase of Tents and Furniture - -	12,000	8,000	8,500	13,459
Books and Publications - - -	...	...	...	163
Escorts - - - -	30,000	25,000	28,000	...
Cost of Photographs - - -	1,000	1,000	1,000	...
Contract Contingencies - - -	80,000	77,000	72,137	1,08,934
Office Expenses and Miscellaneous - -	...	1,600	...	...
Cost of supply of new arms to the Police -	72,700	...	...	...
	5,36,000	3,24,000	3,56,709	3,45,265
Travelling Expenses.				
Travelling Expenses and Allowances -	75,000	75,000	70,000	79,813
Postage Charges.				
Purchase of Service Postage Stamps -	30,000	30,000	28,000	26,833
Total District Executive Force, Rupees -	39,82,317	33,43,000	33,43,700	33,13,023

Numbers. 1882-83.	Numbers. 1883-84.	Special Police. FRONTIER POLICE, CHITTAGONG.				
		Police Force.				
8	8	Subadar-Majors and Subadars -	11,040	22,000	11,040	22,403
6	6	Jemadars - - -	3,600		3,600	
38	38	Havildars - - -	8,340		8,340	
596	596	Naiks, Buglers and Privates - -	71,820	67,000	71,820	68,214
		Proposed addition to the Force -	12,000	...	...	...
			1,06,800	89,000	94,800	90,617
		Establishment.				
		Native Doctors, Clerks and Servants -	2,472	3,000	2,472	3,162
		Commissariat Establishment -	1,860	1,800	1,860	1,640
		Dâk Establishment - -	4,800	3,600	3,876	4,122
		Land Transport Depôt - -	3,564	3,200	3,564	...
			12,696	11,600	11,772	8,924
		Contingencies.				
		Good-conduct Money - - -	500	200	500	203
		Purchase of accoutrements - -	...	...	...	69
		Clothing - - - -	7,000	6,700	6,000	7,374
		Cost of Warm Coats - - -	4,000	2,300	2,370	...
		Cost of Boots - - -	...	3,900	3,963	...
		Cost of supplying, conveying, loss, &c., of provisions - - - -	34,000	51,700	34,000	61,950
		Rewards - - - -	100	50	100	47
		Medical Stores - - -	500	300	500	361
		Ordnance Stores - - -	1,500	1,500	1,500	2,246
		Petty Construction and Repairs - -	6,759	4,000	5,000	2,849
		Service Telegrams - - -	35	40	20	43
		Purchase of Tents and Furnitures - -	...	...	...	75
		Escorts - - - -	97	110	97	...
		Purchase of Mules - - -	10,000	...	...	...
		Contract Contingencies - - -	12,712	16,200	...	13,990
		Oil for lighting Station-houses - -	...	...	13,358	...
			77,203	87,000	67,408	89,207
		Carried over -	1,96,699	1,87,600	1,73,980	1,88,748

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EXPENDITURE—*continued.*

20.—POLICE—*continued.*

	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
Special Police—contd.	Rs.	Rs.	Rs.	Rs.
Brought forward -	1,96,699	1,87,600	1,73,980	1,88,748
Travelling Expenses.				
Travelling Allowances and Expenses -	600	350	600	174
Postage Charges.				
Service Postage Stamps - -	60	50	48	50
Cost of Police guards supplied to private individuals and corporate bodies - -	10,200	7,000	6,000	6,993
	2,07,559	1,95,000	1,80,628	1,95,965
DEDUCT—Probable Savings -	7,976	...	9,328	
Total Special Police, Rupees -	1,99,583	1,95,000	1,71,300	1,95,965
Collection of Cattle Trespass Fines.				
Clerks - - - - -	8,600	23,500	8,420	41,712
Pound-keepers - - - -	19,800		27,460	
Servants - - - - -	1,080		940	
Postage Stamps - - - -	250	100	300	131
Ground-rent - - - -	170	100	172	249
Petty Construction and Repairs - -	10,000	5,000	11,554	6,361
Other Contingencies - - -	2,500	1,300	3,454	2,483
	42,400	30,000	52,300	50,936
DEDUCT—Probable Savings -	...	...	100	
Total Collection of Cattle Trespass Fines, Rupees - -	42,400	30,000	52,200	50,936
Steam Boiler Inspection Establishment.				
Engineer and Inspector - - -	11,400	13,300	11,400	13,259
Clerks and Servants - - -	1,896		1,896	
Fees to Commissioners - - -	1,040	960	1,040	960
Office and Ground-rent - - -	420	440	420	574
Travelling Allowance- - - -	1,800	1,500	1,800	2,064
Miscellaneous - - - -	744	800	744	377
Service Postage Stamps - - -	...	...	...	9
Total Steam Boiler Inspection Establishment, Rupees - -	17,300	17,000	17,300	17,243

21.—MARINE.*

	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
STATE YACHT ESTABLISHMENT—PROVINCIAL - -	1,280	1,200	1,280	1,340
LIGHT-HOUSES AND LIGHT-SHIPS - - -	...	...	...	6,563
BUILDING AND REPAIRS OF SHIPS—PERSONNEL, PROVINCIAL	66,020	40,000	41,500	12,889
BUILDING AND REPAIRS OF SHIPS—MATERIEL—PROVINCIAL		20,000	23,500	32,180
VICTUALS PURCHASED IN THE COUNTRY FOR CREWS OF SHIPS AND VESSELS—PROVINCIAL - - -	12,300	12,000	12,300	10,613
COAL AND OTHER FUEL—PROVINCIAL - - -	20,100	20,000	31,400	9,317
MISCELLANEOUS—PROVINCIAL - - -	24,000	32,800	32,220	2,69,129
PILOTAGE, PILOT ESTABLISHMENTS AND VESSELS - -	6,67,000	6,74,000	6,28,200	6,32,930
MARINE ESTABLISHMENTS—PROVINCIAL - - -	63,300	64,000	57,600	80,287
REFUNDS - - - - -	2,000	1,000	...	...
Total 21, Marine, Rupees -	8,56,000	8,65,000	8,28,000	10,55,248

* In future accounts and estimates the charges under "Marine" should be classified agreeably to the heads in the amended edition of Appendix J, Civil Account Code.

EXPENDITURE—*continued.*

21.—MARINE—*continued.*

DETAILS.

	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL. **Light-houses and Light-ships.**				
Light-house at False Point.				
Superintendent - - - -	...	...	...	} 2,378
Assistant - - - - -	...	...	...	
Tindal, Lascars and Bhistee - - -	...	...	...	1,352
Contingencies - - - -	...	...	...	827
Service Postage Stamps - - -	...	...	...	4
Dockyard Services - - - -	...	...	...	1,900
Cost of Stores from England - - -	...	...	...	82
Freight on Europe Stores - - -	...	...	...	20
Total Light-houses and Light-ships, Rupees -	...	...	...	6,563
Pilotage, Pilot Establishments and Vessels.				
Branch Pilots - - - -	52,600	} 70,000	46,000	53,207
Subsistence allowance to Master and Mate Pilots when sick, on leave, or on other detached duty -	17,000		23,600	...
	69,600	70,000	69,600	53,207
Allowances to Licensed Leadsmen - -	22,800	20,000	25,200	20,785
Lead-money to Volunteers - - -	5,000	4,000	5,000	3,213
Pilotage Allowances, Free List - -	3,20,000	3,30,000	2,85,000	3,18,318
Ditto Licensed List - -	1,52,000	1,60,000	1,45,000	1,52,838
	4,99,800	5,14,000	4,60,200	4,95,154
Pilot Vessels—				
"Coleroon" - - - -	14,280	17,000	14,280	17,885
"Cassandra" - - - -	14,280	14,000	14,280	16,089
"Chinsurah" - - - -	14,280	6,800	14,280	13,176
Extra Crew for Pilot Vessels - -	4,128	4,200	4,128	2,200
Reserved Vessel - - - -	...	...	...	376
Steamer "Undaunted" - - -	28,128	26,000	28,128	11,133
Contingencies - - - -	200	...	1,000	35
Medical Stores - - - -	...	...	...	28
	75,296	68,000	76,096	60,922
Mess, Passage and Miscellaneous.				
Mess Money of Pilots - - -	16,000	16,000	16,000	15,804
Passage Money of Pilots - - -	2,000	1,000	2,000	1,994
Miscellaneous - - - -	600	...	600	170
	18,600	17,000	18,600	17,968
Surgeon at Sandheads - - -	4,320	5,000	4,320	5,679
	6,67,616	6,74,000	6,28,816	6,32,930
DEDUCT—For rounding -	616	...	616	...
Total Pilotage, Pilot Establishments and Vessels, Rupees -	6,67,000	6,74,000	6,28,200	6,32,930

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EXPENDITURE—*continued.*

21.—MARINE—*continued.*

Numbers. 1882-83.	Numbers. 1883-84.	Marine Establishments—Provincial.	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
			Rs.	Rs.	Rs.	Rs.
		PORT OFFICER'S DEPARTMENT.				
1	1	Port Officer - - -	16,800	17,000	16,800	19,355
...	...	Assistant - - -	...	...	...	10,800
1	1	Head Clerk and Registrar - -	4,800		6,000	
		Office Establishment - -		13,500		15,644
		Servants - - -	7,932		12,000	
		Office Expenses and Miscellaneous -	3,600	2,500	6,000	4,023
		Office Rent - - -	5,760	5,800	6,600	6,512
		Purchase of Service Postage Stamps -	200	200	50	200
		Dockyard Services and Supplies -		...	500	116
		Value of Mathematical Stores- -	300	...	...	133
		Travelling Allowance - -	...	400	...	88
		TOTAL PORT OFFICERS DEPARTMENT, Rs.	39,392	39,400	47,950	56,871
		MARINE COURT.				
1	1	Judge - - - -	2,400	2,400	2,400	2,400
		Contingencies - - -	200	...	200	...
		TOTAL MARINE COURT, Rs. -	2,600	2,400	2,600	2,400
		SHIPPING MASTER.				
...	1	Deputy Shipping Master - -	7,200		...	
1	1	Asstt. ditto - -	4,800	12,000	4,800	10,997
		Examiners paid out of Examination Fees	2,000	2,000	2,000	2,199
	7	Office Establishment - -				
	7	Servants - - -	4,230	4,600	...	4,800
		Contingencies - - -	400	620	...	238
		House Rent - - -	2,400	2,400	...	2,400
		Travelling Allowances - -	360	360	360	360
		Service Postage Stamps - -	...	20	...	28
		Petty Construction and Repairs -	...	200	...	...
		TOTAL SHIPPING MASTER, Rs. -	21,390	22,200	7,160	21,016
			63,382	64,000	57,710	...
		DEDUCT—For rounding -	82	...	110	...
		Total Marine Establishments, Provincial, Rs.	63,300	64,000	57,600	80,287
		Miscellaneous, Provincial.				
		Mooring Hire for Government Vessels - -	14,286	16,000	21,428	16,490
		Harbour Masters' Fees - - -	1,500	600	1,500	330
		Life Boat Establishment, Goalundo - -	796	800	796	742
		Shipping Fees and Sundries - - -	500	400	500	577
		Calcutta Port Approaches - - -	...	50	...	2,30,540
		Fees to Masters of Merchant Vessels for sitting on Courts of Enquiry - - -	500	500	500	175
		Contribution to Port Funds - - -	...	7,000	...	16,000
		Small Boat - - - -	1,080	1,600	2,488	...
		Allowances to Port Commissioners for collecting Pilotage Bills - - - -	2,800	2,800	2,800	...
		Tidal Semaphore at False Point - -	300	300	...	...
		Miscellaneous - - - -	2,238	2,750	2,208	4,275
		Total Miscellaneous, Provincial, Rupees -	24,000	32,800	32,220	2,69,129

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EXPENDITURE—*continued.*

22.—EDUCATION.

	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
DIRECTION	72,000	72,000	67,500	72,646
INSPECTION	4,17,000	3,88,000	3,85,400	3,79,277
GOVERNMENT COLLEGES, GENERAL	4,30,990	4,30,000	4,39,000	4,24,808
GOVERNMENT COLLEGES, SPECIAL	1,09,000	1,05,000	82,500	1,07,852
GOVERNMENT SCHOOLS	5,63,100	5,50,000	5,37,000	5,30,491
GIRLS' SCHOOLS	24,000	21,000	24,000	20,570
BOARDING SCHOOLS	33,000	25,000	25,000	21,265
NORMAL SCHOOLS	67,000	65,000	65,000	63,318
TECHNICAL SCHOOLS	40,000	30,500	43,600	33,923
SCHOLARSHIPS	1,85,000	1,80,000	1,70,000	1,63,008
PRIZES	3,800	3,500	3,800	2,968
GRANTS FOR THE ENCOURAGEMENT OF LITERATURE	13,100	10,000	17,200	10,254
GRANTS-IN-AID	12,13,000	10,36,000	10,82,000	9,30,340
MISCELLANEOUS	17,100	18,000	18,000	15,760
REFUNDS	6,000	1,000	...	...
TOTAL PROVINCIAL	31,94,000	29,35,000	29,60,000	27,76,480
LOCAL.				
GRANTS-IN-AID	...	...	...	19,038
Total 22, Education, Rupees	31,94,000	29,35,000	29,60,000	27,95,518

DETAILS.

Numbers. 1882-83	Numbers. 1883-84		Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
		Direction.	Rs.	Rs.	Rs.	Rs.
		Salary.				
1	1	Director of Public Instruction	26,750	26,000	26,150	26,593
		Establishment.				
20	26	Clerks	21,010	20,000	17,614	18,176
13	13	Servants	1,128		1,056	
		Temporary Establishment	...	100	...	...
		District Committee—				
		Establishment under District School Committee	15,162	15,000	14,424	15,011
		Travelling Allowance	...	300	...	242
		Contingencies and Postage Stamps	4,400	2,300	4,300	2,274
			41,700	37,700	37,394	35,703
		Contingent Charges.				
		Travelling and Tentage Allowances	500	300	500	383
		House Rent	...	4,000	540	6,421
		Service Postage Stamps	1,500	1,000	1,500	1,305
		Office Expenses and Miscellaneous	1,626	3,000	1,626	2,178
		Value of Mathematical instruments	...	..	...	63
			3,626	8,300	4,166	10,350
			72,076	72,000	67,710	72,646
		DEDUCT—For rounding	76	...	210	...
		Total Direction, Rupees	72,000	72,000	67,500	72,646

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EXPENDITURE—*continued.*

22.—EDUCATION—*continued.*

Numbers. 1882-83.	Numbers. 1883-84.	Inspection.	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
			Rs.	Rs.	Rs.	Rs.
		Salaries.				
4	5	Inspectors - - -	69,000	87,000	62,000	84,744
5	7	Assistant Inspectors - -	29,620		21,840	
46	47	Deputy Inspectors - -	86,895	1,72,000	83,572	1,69,925
166	169	Sub-Deputy Inspectors - -	95,695		94,685	
			2,81,210	2,59,000	2,62,097	2,54,669
		Establishment.				
		Clerks - - - -	14,458	17,400	13,107	16,234
		Servants - - -	1,908		1,740	
		Temporary Establishment - -	...	...	...	20
			16,366	17,400	14,847	16,254
		Contingent Charges.				
		Office Rent - - - -	4,164	2,000	1,584	1,519
		Travelling Allowances - - -				
		Do. do. of Establishment -	1,11,000	99,800	1,02,000	97,379
		Conveyance of Records - - -				
		Medical Stores - - - -	...	...	...	87
		Service Postage Stamps - - -	6,500	7,000	6,000	6,440
		Miscellaneous - - - -	6,152	2,800	6,234	2,929
			1,27,816	1,11,600	1,15,818	1,08,354
			4,25,392	...	3,92,762	...
		DEDUCT—Probable Savings -	8,392	...	7,362	...
		Total Inspection, Rupees -	4,17,000	3,88,000	3,85,400	3,79,277
		PROVINCIAL.				
		Government Colleges, General.				
9	9	Principals - - -	1,03,150	3,68,000	1,02,150	3,60,720
39	38	Professors - - -	2,04,895		2,10,180	
23	25	Assistant Professors - -	43,595		43,155	
18	18	Teachers - - -	20,836		20,776	
3	3	Pundits - - -	1,800		1,800	
1	1	Moulvie - - -	655		600	
		Clerks - - - -	17,421	17,000	17,055	16,241
		Servants - - -				
			3,92,352	3,85,000	3,95,716	3,76,961
		Contingent Charges.				
		Value of Stores - - -	...	200	...	2,592
		Petty Construction and Repairs - -	1,700	700	1,700	578
		Travelling Allowance - - -	...	450	...	505
		Service Postage Stamps - - -	107	150	107	81
		House Rent - - - -	...	500	...	360
		Library Allowance - - -	6,219	5,000	5,919	5,896
		A new Catalogue of Sanskrit Manuscripts -	2,363	...	2,363	...
		Scientific Apparatus - - -	2,500	...	2,500	...
		Moorshedabad College - - -	...	...	18,000	..
		Mathematical Instruments - -	...	...	...	87
		Miscellaneous - - - -	5,523	8,000	5,873	7,709
			18,412	15,000	36,462	17,808
			4,10,764	4,00,000	4,32,178	3,94,769
		DEDUCT—Probable Savings -	16,964	...	21,178	...
			3,93,800	...	4,11,000	3,94,769
		Carried over -	3,93,800	4,00,000	4,11,000	3,94,769

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EXPENDITURE—*continued.*

22.—EDUCATION—*continued.*

Numbers. 1882-83.	Numbers. 1883-84.		Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
		PROVINCIAL—continued.				
		Government Colleges, General—continued.	Rs.	Rs.	Rs.	Rs.
		Brought forward ...	3,93,800	4,00,000	4,11,000	3,94,769
		GOVERNMENT MADRASSAS.				
		Calcutta Madrassa.				
1	1	Principal - - -	7,200	26,500	3,600	24,498
...	1	Professor - - -	3,000		...	
24	24	Masters and Teachers - -	23,360		21,710	
		Clerks and Servants - -	2,172	2,200	2,091	2,188
			35,732	28,700	27,401	26,686
		Contingent Charges.				
		Library and Prize Allowance - -	770	700	770	761
		Service Postage Stamps - - -	...	...	...	15
		Contingencies and Miscellaneous - -	600	600	600	2,577
			1,370	1,300	1,370	3,353
			37,102	...	28,771	30,039
		DEDUCT—For rounding -	2	...	771	...
			37,100	...	28,000	30,039
		Total Government Colleges, General, Rs. -	4,30,900	4,30,000	4,39,000	4,24,808
		Government Colleges, Special.				
		CIVIL ENGINEERING COLLEGE.				
6	5	Professors - - -	37,900	45,000	39,810	42,632
1	2	Lecturer and Assistant Lecturer -	4,200		4,800	
2	2	Masters - - -	4,000		3,940	
—	—	Clerks and Servants - -	5,466	5,000	4,770	6,612
		Cost of an Annual Course of 30 Lectures on Limes and Cements - -	1,440	...	1,440	...
			53,006	50,000	54,760	49,244
		Contingent Charges.				
		Boarding charges - - -	27,000	...	...	...
		Survey Allowance - - -	2,000	2,000	2,000	3,093
		Model do. - - -	600	1,200	600	
		Library do. - - -	600		600	
		Travelling do. - - -	300	...	...	780
		Service Postage Stamps - - -	50	50	...	46
		Value of Medical Stores - - -	300	300	...	343
		Miscellaneous - - - -	1,564	29,250	1,564	31,944
			32,414	32,800	4,764	36,206
			85,420	82,800	59,524	85,450
		PRESIDENCY COLLEGE, LAW CLASSES.				
		Professors - - - -	24,385	22,200	23,280	22,402
			1,09,805	1,05,000	82,804	1,07,852
		DEDUCT—for rounding -	805	...	304	...
		Total Government Colleges, Special, Rs. -	1,09,000	1,05,000	82,500	1,07,852
		Government Schools.				
		HIGH.				
		Head Masters, Masters, Teachers and others -	3,88,594	3,90,000	3,61,397	3,75,889
		Clerks and Servants - - -	23,586		19,187	
		Medical Officers - - - -	1,080		...	
		Travelling Allowances - - -	...	500	52	283
		Diet Allowance - - - -	2,400	...	...	...
		House Rent - - - -	1,927	2,500	2,627	2,458
		Library Allowance - - - -	5,558	5,900	4,960	6,943
		Prizes Scholarships - - - -	488	...	...	...
		Petty Construction and Repairs - -	3,700	4,000	3,700	4,178
		Medicines - - - -	100	...	...	...
		Service Postage Stamps - - -	240	400	213	372
		Contingencies and Miscellaneous - -	7,921	20,000	7,446	19,943
			4,35,594	4,23,300	3,99,582	4,10,066
		Carried over -	4,35,594	4,23,300	3,99,582	4,10,066

EXPENDITURE—*continued.*

22.—EDUCATION—*continued.*

PROVINCIAL—continued. Government Schools.—continued.	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
HIGH—*continued.*	Rs.	Rs.	Rs.	Rs.
Brought forward ...	4,35,594	4,23,300	3,99,582	4,10,066
MOORSHEDABAD SCHOOL - - -	...	...	12,000	...
	4,35,594	4,23,300	4,11,582	4,10,066
DEDUCT—for rounding -	594	...	682	...
	4,35,000	4,23,300	4,10,900	4,10,066
MIDDLE.				
Head Masters, Masters, Teachers and others -	89,920	84,500	91,078	81,628
Clerks and Servants - - - -	4,468		4,582	
House Rent - - - -	2,364	2,200	2,457	2,151
Service Postage Stamps - - -	125	150	...	123
Petty Construction and Repairs - -	800	500	800	584
Library Allowances - - - -	617	250	712	203
Travelling Allowance - - -	100	100	...	76
Circle Fund Schools - - - -	25,000	30,600	25,000	27,224
Contingencies and Miscellaneous - -	4,063	4,500	4,432	4,535
	1,27,457	1,22,800	1,29,061	1,16,524
DEDUCT—for rounding -	2,457	...	6,061	...
	1,25,000	1,22,800	1,23,000	1,16,524
LOW.				
Masters, Clerks and Servants - - -	2,826	3,600	2,814	3,587
Service Postage Stamps - - -	...	15	...	16
Petty Construction and Repairs - -	100	50	100	56
Contingencies and Miscellaneous - -	174	235	186	242
	3,100	3,900	3,100	3,901
Total Government Schools, Rupees -	5,63,100	5,50,000	5,37,000	5,30,491
Girls' Schools.				
Teachers and Servants - - -	15,746	16,500	15,636	16,532
Miscellaneous Charges - - -	7,414	3,660	7,524	3,206
House rent - - - -	840	840	840	780
Travelling Allowance - - -	...	...	...	52
Total Girls' Schools, Rupees -	24,000	21,000	24,000	20,570
Boarding Schools.				
Masters, Clerks and Servants - - -	13,242	11,500	11,646	11,428
Allowance to Chaplains - - -	600	450	240	...
Stipends to Boarders - - - -	18,760	600	12,610	559
Boarding Charges - - - -		7,450	...	6,245
Miscellaneous - - - -	298	5,000	504	2,867
Value of Medical Stores - - -	...	...	...	166
Library Allowance - - - -	100	...	...	-
Total Boarding Schools, Rupees -	33,000	25,000	25,000	21,265
Normal Schools.				
Head Masters, Masters, Teachers and others -	38,694	37,700	37,556	36,754
House rent - - - -	4,602	4,600	4,482	4,596
Stipends to Pupil Teachers - - -	24,264	19,500	23,748	18,263
Petty Construction and Repairs - -	400	200	400	455
Service Postage Stamps - - -	24	50	24	58
Library Allowance - - - -	876	...	852	...
Contingencies - - - -	1,532	2,950	1,724	3,192
	70,392	65,000	68,786	63,318
DEDUCT—Probable Savings -	3,392	...	3,786	...
Total Normal Schools, Rupees -	67,000	65,000	65,000	63,318

EXPENDITURE —*continued.*

22.—EDUCATION —*continued.*

PROVINCIAL —continued.	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
Technical Schools.	Rs.	Rs.	Rs.	Rs.
SCHOOL OF ARTS.				
Instructive Staff	12,820	14,400	16,560	20,115
Clerks and Servants	2,988		2,400	
House rent	7,607	6,000	6,277	3,259
Purchase of Works of Art, &c.	5,067	...	5,067	...
Miscellaneous Charges	718	600	2,496	606
	29,200	21,000	32,800	23,980
ARTIZAN SCHOOLS.				
Teachers	1,056	850	1,056	850
Clerks and Servants	36		36	
Stipends	360	350	360	352
Contingencies	348	...	348	...
	1,800	1,200	1,800	[illegible],202
DRAWING AND SURVEYING CLASSES.				
Survey Teachers	5,375	5,500	5,915	5,795
Servants	384		348	
Contingencies	900	1,000	900	1,037
Scholarships	1,080	1,000	1,080	1,018
Field Allowances	1,200	650	1,200	696
Value of Mathematical Instruments	...	...	...	195
House rent	420	150	...	...
	9,359	...	9,443	8,741
DEDUCT—Probable Savings	359	...	443	...
	9,000	8,300	9,000	8,741
Total Technical Schools, Rupees	40,000	30,500	43,600	33,923
Scholarships.				
Scholarships—				
English Scholarships, Senior	40,740	38,000	38,820	32,684
Ditto, Junior	48,432	51,000	48,432	47,616
Agricultural Scholarship	10,000	10,000	5,000	6,389
Vernacular Scholarships	54,300	50,000	54,012	47,887
Lower Vernacular Scholarships	15,648	14,000	15,576	13,261
Art ditto	900	...	1,200	...
Primary ditto	18,528	15,000	18,480	14,016
Girls' ditto	1,800	1,800	1,800	966
Raja of Tipperah and Satyacharan Ghosal Scholarships	240	200	...	189
	1,90,588	...	1,83,320	1,63,008
DEDUCT—Probable Savings	5,588	...	13,320	...
Total Scholarships, Rupees	1,85,000	1,80,000	1,70,000	1,63,008
Prizes.				
Prizes to Collegiate Schools	625	3,500	625	2,968
Do. to High Schools	...		...	
Do. to Zillah Schools	2,721		2,745	
Do. to Middle Class English Schools	90		90	
Do. to ditto Vernacular Schools	332		338	
Do. to Lower Class ditto	72		72	
Do. to Girls' Schools	...		...	
Do. to Boarding Schools	100		60	
	3,940		3,930	
DEDUCT—for rounding	140		130	
Total Prizes, Rupees	3,800	3,500	3,800	2,968

EXPENDITURE—*continued.*

22.—EDUCATION—*continued.*

	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
PROVINCIAL—continued.	Rs.	Rs.	Rs.	Rs.
Grants for the Encouragement of Literature.				
Quarter subsidy for Dr. Fallon's Dictionary -	...	2,700	2,700	5,400
Grants for encouragement of useful Publications -	5,000	3,700	5,000	1,254
Rewards for production of Uria books - -	3,000	...	4,400	...
Purchase of Thibetan Manuscripts - -	1,500	...	1,500	.
Education Gazette - - - -	3,600	3,600	3,600	3,600
Total Grants for the Encouragement of Literature, Rupees - -	13,100	10,000	17,200	10,254
Grants-in-aid.				
Grants to Primary Schools in Banki and Ungool -	3,594		3,594	..
Grants-in-aid to Schools - - -	4,75,000	4,50,000	4,50,000	4,26,366
Pathshalas for Sonthal in Damun-i-kols - -	6,500		...	...
Grant to the Diocesan Board of Education for Hill Schools - - - -	560	560	560	1,119
Primary Fund Schools - - -	7,36,742	5,49,440	6,32,000	4,87,855
Special Grants to Private Schools - -	34,500	36,000	43,500	15,000
	12,56,896	...	11,29,654	9,30,340
DEDUCT—Probable Savings -	43,896	...	47,654	...
Total Grants-in-aid, Rupees -	12,13,000	10,36,000	10,82,000	9,30,340
Miscellaneous.				
Grants to Examiners - - -	2,500	3,700	2,000	3,744
School Book Society - - -	2,400	2,400	2,400	2,200
Book Mohurirs - - - -	1,200	500	1,368	552
Cost of Medical Stores - - -	500	500	2,000	97
One-third Freight on Stores - - -	...	...	...	23
Passage and Outfit Allowance for a Gilchrist Scholar to England - - - -	1,000	1,000	1,000	...
Do. do. do. Agricultural Scholar to England - - - -	2,000	2,000	2,000	2,000
Hostel Charges - - - -	4,000	4,400	4,000	3,919
Rewards to Teachers and Pupils in Sanscrit Tols in Nuddea - - - -	1,200	1,200	1,200	1,254
Examination Charges and Rewards for Sanscrit Titles	1,500	1,500	1,500	1,450
Grant to Sanscrit Somaj at Dacca - -	500	500	500	500
Miscellaneous - - - -	300	300	332	21
			18,300	
DEDUCT—for rounding -	...	...	300	...
Total Miscellaneous, Rupees -	17,100	18,000	18,000	15760

23.—ECCLESIASTICAL.

	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
ECCLESIASTICAL ESTABLISHMENTS - -	1,88,700	1,83,000	1,86,200	1,87,643
CEMETERY ESTABLISHMENT - - -	5,000	5,700	9,500	540
MISCELLANEOUS ECCLESIASTICAL CHARGES - -	6,300	6,300	6,300	6,300
TOTAL IMPERIAL - -	2,00,000	1,95,000	2,02,000	1,94,483
PROVINCIAL.				
CEMETERY ESTABLISHMENTS—PROVINCIAL - -	...	...	...	8,111
RENTS, RATES AND TAXES - - -	..	...	...	44
TOTAL PROVINCIAL - -	...	...	...	8,155
Total 23, Ecclesiastical, Rupees -	2,00,000	1,95,000	2,02,000	2,02,638

EXPENDITURE—*continued.*

23.—ECCLESIASTICAL—*continued.*

DETAILS.

Numbers. 1882-83.	Numbers. 1883-84.	*IMPERIAL.* Ecclesiastical Establishment.	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
		CHURCH OF ENGLAND.	Rs.	Rs.	Rs.	Rs.
		Salaries.				
3	5	Chaplains - - -	48,000	1,36,000	28,800	1,35,496
15	13	Junior Chaplains - - -	87,720		99,720	
12	12	Ministers of the Additional Clergy Society and others - -	20,400		20,400	
			1,56,120	1,36,000	1,48,920	1,35,496
		Establishment.				
9	8	Clerks - - -	1,608	8,300	2,208	8,405
42	42	Servants - - -	7,992		8,568	
			9,600	8,300	10,776	8,405
		Total Church of England, Rupees -	1,65,720	1,44,300	1,59,696	1,43,901
		CHURCH OF SCOTLAND.				
		Salary.				
1	1	Chaplain - - -	14,640	14,640	14,640	14,640
		Establishment.				
		Establishment Allowance - -	2,220	2,220	2,220	2,220
		Total Church of Scotland, Rupees -	16,860	16,860	16,860	16,860
		Contingent Charges.				
		Contribution to the Mission Church at Calcutta, &c.	1,000	1,000	1,000	1,000
		Miscellaneous - - - -	3,200	2,300	2,874	1,839
		Passage and Outfit Allowance to Clergymen -	...	...	...	5,500
			4,200	3,300	3,874	8,339
		Travelling Allowances.				
		Travelling Allowances - - -	23,600	18,500	21,867	18,503
		Conveyance ditto - - -	1,200		1,200	
			24,800	18,500	23,067	18,503
		Postage Charges.				
		Purchase of Service Postage Stamps - -	167	40	181	40
			2,11,747		2,03,678	1,87,643
		DEDUCT—Probable Savings -	23,047		17,478	...
		Total Ecclesiastical Establishments, Rupees -	1,88,700	1,83,000	1,86,200	1,87,643
		Cemetery Establishments.				
		Caretakers in charge of Cemeteries - -	5,000	5,600	8,406	540
		House rent - - - -	...	100	670	...
			5,000		9,076	540
		ADD—for rounding -	...		424	...
		Total Cemetery Establishments, Rupees -	5,000	5,700	9,500	540
		PROVINCIAL. Cemetery Establishments—Provincial.				
		Caretakers in charge of Cemeteries - -	...	...	...	7,495
		Charges for cleaning ground - - -	...	...	...	616
		House rent - - - -	...	...	...	
		Total Cemetery Establishments—Provincial, Rupees -	...	...	...	8,111

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EXPENDITURE—*continued.*

24.—MEDICAL.

	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
MEDICAL ESTABLISHMENT	...	...	...	3,63,049
PROVINCIAL.				
MEDICAL ESTABLISHMENT, PROVINCIAL	4,70,110	4,55,000	4,55,000	77,637
VACCINATION	1,18,000	1,12,000	1,13,000	1,18,551
HOSPITALS AND DISPENSARIES	3,40,000	3,50,000	3,48,100	4,00,759
SANITARY COMMISSIONER	29,800	27,000	28,700	27,006
GRANTS FOR MEDICAL PURPOSES	80,690	70,000	1,05,500	93,772
MEDICAL SCHOOL AND COLLEGE	2,34,000	2,30,000	2,42,000	2,32,600
LUNATIC ASYLUM	1,20,460	1,20,000	1,33,500	1,19,903
CHEMICAL EXAMINER	3,940	4,000	3,200	5,158
REFUNDS	5,000	1,000	...	...
TOTAL PROVINCIAL	14,02,000	13,69,000	14,29,000	10,75,386
LOCAL.				
HOSPITALS AND DISPENSARIES—LOCAL	11,000	10,000	12,000	13,596
Total 24, Medical, Rupees	14,13,000	13,79,000	14,41,000	14,52,031

DETAILS.

Numbers. 1882-83.	Numbers. 1883-84.		Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
			Rs.	Rs.	Rs.	Rs.
		IMPERIAL. **Medical Establishment.**				
		Salaries.				
		Surgeons	...	...	...	3,63,049
		Assistant Surgeon	...	...	...	
		Uncovenanted Medical Officers	...	...	...	
		Total Medical Establishment, Rupees	...	...	...	3,63,049
		PROVINCIAL. **Medical Establishment—Provincial.**				
		Salary.				
1	1	Surgeon-General	33,552	33,500	27,000	27,181
32	33	Surgeons	2,91,670	3,65,000	2,86,706	...
1	3	Assistant Surgeon	7,200		3,000	...
13	11	Uncovenanted Medical Officers	87,000		99,675	...
			4,19,422	3,98,500	4,16,381	27,181
		Establishment.				
23	22	Clerks and Servants	16,012	14,600	15,064	13,965
		Temporary Establishment	...	...	...	168
			16,012	14,600	15,064	14,133
		Contingent Charges.				
		Travelling Allowances	1,000	800	400	76
		Service Postage Stamps	600	400	500	443
		Office Expenses and Miscellaneous	600	500	600	774
			2,200	1,700	1,500	1,293
			4,37,634	4,14,800	4,32,945	42,607
		Establishment.				
5	5	Hospital Assistants, Compounders and Dressers	660	6,000	660	292
84	84	Clerks and Servants	18,009	18,000	17,931	17,947
			18,669	24,000	18,591	18,239
		Supplies.				
		Value of Medical Stores	8,000	1,500	10,000	1,963
		Mathematical stores	...	...	...	60
		Medicines and Stores supplied to Civil Surgeons for sale	...	...	...	226
		Medicines purchased in the Country	655	900	745	1,212
			8,655	2,400	10,745	3,461
		Carried over	4,64,958	4,41,200	4,62,281	64,307

EXPENDITURE—*continued.*

24.—MEDICAL—*continued.*

	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
PROVINCIAL—contd.				
Medical Establishment, Provincial—contd.				
	Rs.	Rs.	Rs.	Rs.
Brought forward -	4,64,958	4,41,200	4,62,281	64,307
Contingent Charges.				
Travelling Allowances - -	13,000	11,500	14,300	10,989
Service Postage Stamps - -	1,800	1,600	1,800	1,668
Office Expenses and Miscellaneous -	1,222	700	1,000	673
	16,022	13,800	17,100	13,330
	4,80,980	4,55,000	4,79,381	77,637
DEDUCT—Probable Savings -	10,870	...	24,381	...
Total Medical Establishment—Provincial, Rupees - - -	4,70,110	4,55,000	4,55,000	77,637
Vaccination.				
Salaries.				
1882-83. 1883-84.				
6 6 Allowance to Superintendents -	35,200	51,500	35,200	64,526
11 11 Superintendents - -	25,050		24,150	
54 59 Vaccine Inspectors - -	16,080	15,000	13,980	15,565
	76,330	66,500	73,330	70,091
Establishment.				
327 327 Vaccinators and Assistants -	26,787	23,000	26,787	23,778
24 25 Clerks and Servants -	4,518	4,000	4,308	4,157
Temporary Establishment -	1,000	1,000	...	1,160
	32,305	28,000	31,095	29,095
	1,08,635	94,500	1,04,425	99,186
DEDUCT—Probable Savings -	6,762	...	7,045	...
	1,01,873	94,500	97,380	99,186
Supplies.				
Medical Stores - - -	1,300	1,000	1,300	1,814
Contingent Charges.				
Travelling Allowances - - -	12,000	14,400	12,000	15,018
Office-rent - - - -	864	700	720	722
Service Postage Stamps - - -	400	400	300	427
Miscellaneous - - -	1,563	1,000	1,300	1,384
	14,827	16,500	14,320	17,551
Total Vaccination, Rupees -	1,18,000	1,12,000	1,13,000	1,18,551
Hospitals and Dispensaries.				
Salaries.				
1882-83. 1883-84.				
3 3 Surgeons - - -	36,900	1,25,000	33,300	1,53,612
2 2 House Surgeons - - -	9,000		9,000	
2 2 Allowance to Superintendents -	5,400		4,200	
9 9 Apothecaries and Assistant Apothecaries	15,300		15,060	
137 90 Assistant Surgeons - -	77,204		1,26,960	
	1,43,804	1,25,000	1,88,520	1,53,612
Establishment.				
1 1 Steward - - -	3,000	37,000	3,000	58,925
— — Native Doctors and Supernumerary Native Doctors - - -	...		...	
176 114 Hospital Assistants, Supernumerary Assistants and Apprentices - -	28,517		50,167	
34 30 Compounders, Dressers and Apothecaries	4,428		4,512	
455 446 Clerks and Servants - -	44,910	46,600	45,582	46,551
Small-pox Establishment for Campbell Hospital - - -	800	...	800	...
— — Temporary Establishment - -	200	400	200	475
10 23 Female Pupils - - -	4,080	1,200	960	843
	85,935	85,200	1,05,221	1,06,794
Carried over -	2,29,739	2,10,200	2,93,741	2,60,406

EXPENDITURE—*continued.*

24.—MEDICAL—*continued.*

PROVINCIAL—continued. Hospitals and Dispensaries—continued.	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
	Rs.	Rs.	Rs.	Rs.
Brought forward -	2,29,739	2,10,200	2,93,741	2,60,406
Temporary Establishment.				
Allowance for attending Educational Institutions	6,400	4,800	5,760	1,704
	6,400	4,800	5,760	1,704
Supplies.				
Medical Stores - - - -	17,000	20,000	20,000	28,821
Mathematical Stores - - -	...	...	...	22
Diet of Patients - - - -	81,000	86,000	84,540	81,861
Clothing of ditto - - -	9,000		11,474	
Cost of Country Medicines - - -	2,219	2,000	3,924	1,977
Petty Construction and Repairs - -	500	...	1,300	129
One-third Freight on Stores - -	...	...	...	435
Contingent Charges.	1,09,719	1,08,000	1,21,238	1,13,245
Travelling Allowances - - -	4,000	3,600	4,000	5,139
Service Postage Stamps - - -	25	100	30	149
Rent of Buildings - - -	2,400	2,300	2,640	2,584
Miscellaneous - - - -	19,000	21,000	20,691	17,532
	25,425	27,000	27,361	25,404
	3,71,283	...	...	...
DEDUCT—Probable Savings -	9,283	...	...	...
Lump Deduction for Charges for Medical Institutions transferred to the management of Municipalities - - - -	3,62,000	...	4,48,100	...
	22,000	...	1,00,000	...
Total Hospitals, &c., Rupees -	3,40,000	3,50,000	3,48,100	4,00,759

Numbers. 1882-83.	Numbers. 1883-84.	Sanitary Commissioner.				
		Salary.				
1	1	Sanitary Commissioner - -	17,900	15,400	16,700	15,400
		Establishment.				
13	13	Clerks - - - -	7,740	7,670	7,740	7,699
3	3	Servants - - -	192	130	168	
			7,932	7,800	7,908	7,699
		Contingent Charges.				
		Value of Medical Stores - - -	...	...	...	9
		Travelling Allowance - - -	3,000	3,000	3,000	3,000
		Service Postage Stamps - - -	368	300	492	197
		Office Expenses and Miscellaneous - -	600	500	600	701
			3,968	3,800	4,092	3,907
		Total Sanitary Commissioner, Rupees -	29,800	27,000	28,700	27,006

Grants for Medical Purposes.				
Grants to the following Hospitals and Dispensaries supported from private resources :—				
Calcutta Native Hospitals and Private Dispensaries	37,366	42,500	37,366	50,215
Dacca Mitford Hospital - - -	...		5,085	
Chyebassa Cole do. - - -	...		140	
Howrah General do. - - -	4,400		4,760	
Burdwan Dispensary - - -	...		600	
Midnapore ditto - - -	...		444	
Serampore ditto - - -	...		...	
Bancoorah ditto - - -	...		627	
Moorshedabad ditto - - -	...		540	
Donation to Irrigation Hospital at Dehree -	300		300	
Calcutta Lock Hospital - - -	30,000	12,800	45,000	28,000
Grants to Dispensaries in lieu of Medical Stores -	892	700	720	...
Expenses during the prevalence of Epidemics -	5,040	11,500	5,076	13,244
Cost of Medical Stores - - -	2,692	2,500	3,950	2,313
Grants to Dispensaries in Backergunge and Maldah -	...	...	892	...
Total Grants for Medical Purposes, Rupees	80,690	70,000	1,05,500	93,772

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EXPENDITURE—*continued.*

24.—MEDICAL—*continued.*

Numbers. 1882-83.	Numbers. 1883-84.	*PROVINCIAL*—continued. Medical Schools and College.	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
			Rs.	Rs.	Rs.	Rs.
		Salaries.				
1	1	Principal - - -	21,600		21,600	
11	11	Professors - - -	1,04,700		1,04,700	
1	1	Assistant Professor - -	4,200	1,97,000	4,200	1,97,266
4	4	Superintendents - - -	10,200		10,200	
21	21	Teachers - - -	50,400		49,200	
9	9	Demonstrators of Anatomy - -	13,620		13,620	
			2,04,720	1,97,000	2,03,520	1,97,266
		Establishments.				
5	5	Chemical and Anatomical Assistants -	2,040		2,040	
8	8	Assistants and others in the Museum -	2,736	13,600	2,736	13,928
3	3	Injectors and Taxidermists - -	720		720	
74	74	Clerks, Servants and others - -	10,109		10,645	
19	19	Extra Establishment for dissecting season	1,060	500	565	722
2	2	Native Medical Pupils - -	192	300	192	512
			16,857	14,400	16,898	15,162
		Contingent Charges.				
		Stores from England - - -	...	...	...	131
		Rent - - - -	84	84	...	84
		Petty Construction and Repairs - -	200	186	...	165
		Travelling Allowance - - -	250	100	400	221
		Scholarships, Stipends, &c. - -	10,052	10,000	10,052	10,057
		Service Postage Stamps - -	87	50	87	53
		Cost of Medical Stores - - -	2,000	2,500	2,500	3,374
		Prizes - - - -	1,000	1,000	1,000	1,083
		Library Allowance - - -	...	...	...	240
		One-third freight on Stores - -	...	...	...	3
		Cost of Instruments for teaching Physiology -	...	...	500	...
		Miscellaneous - - -	6,808	4,680	7,043	4,761
			20,481	18,600	21,582	20,172
			2,42,058	...	...	...
		DEDUCT—Probable Savings -	8,058	...	...	...
		Total Medical Schools, &c., Rupees -	2,34,000	2,30,000	2,42,000	2,32,600
		Lunatic Asylum.				
		Salaries.				
5	4	Superintendents - - -	10,800	11,300	14,076	17,633
		Establishment.				
6	6	Native Doctors - - -	1,920	2,000	1,920	1,861
1	1	Compounder and Dresser - -	144		144	
4	4	Matrons - - -	3,720	14,700	3,720	13,735
7	7	Overseers - - -	11,040		10,980	
294	286	Clerks, Guards and Servants -	25,308	23,300	25,992	23,629
12	12	Temporary Manufacturing Establishment	2,160	2,000	2,160	1,667
			44,292	42,000	44,916	40,892
		Supplies and Services.				
		Diet - - - -	30,000	29,000	30,889	26,993
		Clothing - - - -			3,129	
		Raw Materials for Manufacture - -	26,880	30,000	31,725	26,296
		Country Medicines - - -	75	...	76	...
		Petty Construction and Repairs - -	1,500	1,000	1,980	621
		Cost of Medical Stores - - -	300	300	300	919
		Passage Money and Diet for Insanes on release	900	...	900	...
			59,655	60,300	68,999	54,829
		Contingent Charges.				
		Rent of Buildings - - -	197	197	197	196
		Service Postage Stamps - - -	50	23	50	20
		Miscellaneous - - -	5,466	6,180	5,262	6,333
			5,713	6,400	5,509	6,549
		Total Lunatic Asylum, Rupees -	1,20,460	1,20,000	1,33,500	1,19,903

EXPENDITURE—*continued.*

24.—MEDICAL—*continued.*

Numbers. 1882-83.	Numbers. 1883-84.		Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
		PROVINCIAL—continued.	Rs.	Rs.	Rs.	Rs.
		Chemical Examiner.				
		Salaries.				
1	1	Assistant Chemical Examiner -	840	1,670	840	1,632
1	1	Native Doctor - -	840		840	
			1,680	1,670	1,680	1,632
		Establishment.				
4	4	Clerks and Servants - -	756	756	756	756
		Supplies.				
		Medical Stores - - -	1,000	600	464	2,016
		Stores from England - - -	...	100	...	457
			1,000	700	464	2,473
		Contingent Charges.				
		Service Postage Stamps - -	50	59	50	67
		One-third Freight - - -	...	...	...	15
		Miscellaneous - - - -	454	815	250	215
			504	874	300	297
		Total Chemical Examiner, Rupees -	3,940	4,000	3,200	5,158
		LOCAL.				
		Hospitals and Dispensaries—Local.				
		Estates Improvement Fund.				
		Native Doctors and other Establishment -	...	...	...	2,395
		Inland Labour Transport Fund.				
		Aid to Dispensaries - - - -	1,200	1,200	1,200	1,200
		Native Doctor - - - -	3,525	...	4,245	...
		Compounder and Dresser - - -	1,775	6,700	2,184	6,938
		Clerks and Servants - - - -				
		Diet of Patients - - - -	2,900	1,500	2,900	1,926
		Cost of Country Medicines - - -	250	100	290	197
		Cost of Medical Stores - - -	450	50	450	472
		Travelling Allowances - - -	...	50	...	468
		Contingencies and Miscellaneous - -	1,000	400	1,000	...
			11,100		12,269	11,201
		DEDUCT—for rounding -	100		269	...
		Total Hospitals and Dispensaries—Local, Rs.	11,000	10,000	12,000	13,596

25.—POLITICAL.

	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
SALARIES, ESTABLISHMENTS AND CONTINGENCIES -	1,600	1,000	1,600	1,971
DURBAR PRESENTS - - - -	20,550	15,000	20,520	14,309
MISCELLANEOUS - - - -	7,850	5,000	7,880	4,025
				20,305
PROVINCIAL.				
PETTY CONSTRUCTION AND REPAIRS - -	...	...	...	39
Total 25, Political, Rupees -	30,000	21,000	30,000	20,344

EXPENDITURE—*continued.*

25.—POLITICAL—*continued.*

DETAILS.

	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
	Rs.	Rs.	Rs.	Rs.
Durbar Presents.				
Chittagong Hill Tracts	3,300	3,000	3,300	4,341
Rajshahye Commissioner	1,000	...	1,000	...
Cuttack Tributary Mehals	200	100	200	57
Darjeeling	50	...	20	...
Presidency Payments	16,000	11,700	16,000	8,340
Patna	...	200	...	1,571
Total Durbar Presents, Rupees	20,550	15,000	20,520	14,309
Miscellaneous.				
Sumptuary Expenditure for a Bhootan Agent and followers to receive the Subsidy for the Bhootan Government	1,500	1,700	1,500	774
Sumptuary Allowance to the Vakeel of the Sikkim Rajah	600	600	600	600
Diet to Hill Tribes	200	...	200	...
Purchase of Service Stamps	100	300	100	...
Demarcation of Nepaul Boundary	...	1,700	...	345
Miscellaneous	5,450	700	5,480	2,306
Total Miscellaneous, Rupees	7,850	5,000	7,880	4,025

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.

	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
METEOROLOGICAL DEPARTMENT	...	...	...	24,111
ARCHÆOLOGICAL DEPARTMENT	6,000	6,000	6,000	8,200
CENSUS	...	...	...	4,38,252
TOTAL IMPERIAL	6,000	6,000	6,000	4,70,563
PROVINCIAL.				
EXPLORATION OF COAL AND MINERALS	...	11,000	...	5,332
PROVINCIAL MUSEUMS	19,000	17,000	19,000	17,002
DONATIONS TO SCIENTIFIC SOCIETIES, &c.	8,400	8,400	8,400	8,800
CINCHONA PLANTATIONS	1,28,080	1,00,000	1,28,100	1,11,370
PUBLIC EXHIBITIONS AND FAIRS—PROVINCIAL	62,300	5,500	2,300	26,378
GOVERNMENT BULL AND STALLION CHARGES	3,600	3,600	3,300	5,446
BOTANICAL AND OTHER PUBLIC GARDENS	1,01,400	1,03,000	1,01,000	1,09,909
EMIGRATION	23,890	23,000	24,700	23,376
CENSUS	1,500	32,000	...	1,76,992
REGISTRATION OF RAILWAY TRAFFIC	810	800	800	824
Do. RIVER-BORNE TRAFFIC	16,520	16,500	16,500	15,723
PROVINCIAL STATISTICS	...	...	...	60
EXAMINATIONS—PROVINCIAL	500	200	500	200
RENTS, RATES, AND TAXES	...	...	900	900
PETTY CONSTRUCTION AND REPAIRS	...	...	500	829
TOTAL PROVINCIAL	3,66,000	3,21,000	3,06,000	5,03,150
LOCAL.				
INLAND LABOUR TRANSPORT	50,000	44,000	56,000	48,228
Total 26, Scientific and other Minor Departments, Rupees	4,22,000	3,71,000	3,68,000	10,21,941

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EXPENDITURE—*continued.*

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

DETAILS.

	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
IMPERIAL.				
Meteorological Department.	Rs.	Rs.	Rs.	Rs.
Superintendents, Reporters, Observers, and Assistants	...	...	...	9,894
Clerks - - - - -	...	...	...	3,744
Servants - - - - -	...	...	...	
Contingencies.				
Office Expenses and Purchase of Furniture and Miscellaneous - - -	...	...	...	9,614
Service Telegrams - - - -	...	...	...	
Value of Mathemetical Stores - - -	...	...	...	102
	...	...	...	9,716
Travelling Expenses.				
Travelling Allowances - - - -	...	...	...	512
Postage Charges.				
Purchase of Service Postage Stamps - -	...	...	...	245
Total Meteorological Department, Rupees -	...	...	...	24,111
PROVINCIAL.				
Provincial Museums.				
ECONOMIC MUSEUM.				
Salaries - - - - -	4,800	3,000	4,800	3,000
Establishment - - - -	2,340	3,500	2,340	3,788
	7,140	6,500	7,140	6,788
Contingent Charges.				
Collection of Specimens, &c. - - -	2,000	1,500	2,000	1,400
Office and Ground Rent - - -	8,930	8,200	8,930	8,198
Service Postage Stamps - - -	75	16	75	15
Office Expenses and Miscellaneous - -	855	784	855	601
	11,860	10,500	11,860	10,214
Total Provincial Museums, Rupees -	19,000	17,000	19,000	17,002
Donations to Scientific Societies, &c.				
Agri-Horticultural Society - - -	2,400	2,400	2,400	2,800
Asiatic Society.				
Allowance for standard and useful Oriental Works -	6,000	6,000	6,000	6,000
Total Donations to Scientific Societies, &c., Rupees -	8,400	8,400	8,400	8,800

Numbers. 1882-83.	Numbers. 1883-84.	**Cinchona Plantations.**				
		Plantation Account. *Salaries.*				
1	1	Head Gardener (including Pony Allowance) - - -	7,560	18,500	7,560	16,933
1	1	Second Gardener - -	3,780		3,780	
4	4	Assistant Gardeners - -	8,520		7,140	
1	1	European Assistant - -	2,400		2,400	
			22,260	18,500	20,880	16,933
		Establishment.				
		Native Establishment for Plantations -	59,120	50,500	50,120	52,457
		Carried over -	81,380	69,000	71,000	69,390

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EXPENDITURE—*continued.*

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

Cinchona Plantations—*continued.*	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
Plantation Account—continued.	Rs.	Rs.	Rs.	Rs.
Brought forward -	81,380	69,000	71,000	69,390
Contingent Charges.				
Freight on Cinchona bark sent to England -	...	...	...	2,516
House Rent for Superintendent at Darjeeling -	2,025	...	2,025	...
Freight on Stores - - -	...	...	...	3
Office Expenses and Miscellaneous - -	10,000	7,000	9,000	7,042
Petty Construction and Repairs - -	...	...	...	450
Charges for Europe Stores - -	...	1,000	...	1,064
	12,025	8,000	11,025	11,075
Postage Charges.				
Service Postage Stamps - - -	200	200	200	300
Manufacturing Account. (Numbers: 1882-83. 1883-84.)				
Salaries.				
1 / 1 Quinologist - - - -	3,600	2,400	7,200	2,400
Establishment.				
Native Establishment for the Quinologist -	3,700	...	3,700	...
Contingent Charges.				
Laboratory and Manufacturing Charges -	26,220	20,000	34,000	25,037
Office and ground rent - - -	...	...	...	50
Miscellaneous - - - -	500	...	500	342
Petty Construction and Repairs - -	...	...	...	139
Charges for Europe Stores - -	...	...	...	2,622
	26,720	20,000	34,500	28,190
Travelling Expenses.				
Travelling Allowances - - -	300	300	200	...
Postage Charges.				
Purchase of Service Postage Stamps -	200	100	300	15
	1,28,125	1,00,000	1,28,125	
Deduct for rounding - -	45	...	25	
Total Cinchona Plantations, Rupees -	1,28,080	1,00,000	1,28,100	1,11,370
Public Exhibitions and Fairs—Provincial.				
Calcutta Industrial Exhibition - -	...	...	...	24,164
Calcutta International Exhibition - -	60,000	...	...	...
London Fisheries Exhibition - - -	...	3,000	...	...
Donation to Chota Nagpore Fair - -	250	250	250	...
Ditto Chaybassa do. - -	200	200	200	163
Ditto Titalya do. - -	250	250	250	359
Ditto Julpesh do. - -	100	100	100	...
Ditto Sonepore do. - -	1,500	1,700	1,500	1,692
Total Public Exhibitions and Fairs, Rupees -	62,300	5,500	2,300	26,378
Botanical and other Public Gardens. (Numbers: 1882-83. 1883-84.)				
Salaries.				
1 / 1 Superintendent - - -	19,200	19,200	19,200	19,200
1 / 1 Curator - - -	3,120	9,600	3,000	8,804
1 / 1 Botanical Collector - -	2,400		2,400	
1 / 1 Botanist for Herbarium - -	5,400		5,400	
1 / 1 Assistant Gardener - -	1,800		1,800	
	31,920	28,800	31,800	28,004
Establishment.				
1 / 1 Native Overseer - - -	960	18,200	960	17,543
Native Establishment - -	13,987		13,987	
Temporary Establishment - -	3,500		3,500	
	18,447	18,200	18,447	17,543
Carried over -	50,367	47,000	50,247	45,547

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EXPENDITURE—*continued.*

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
Botanical and other Public Gardens—continued.	Rs.	Rs.	Rs.	Rs.
Brought forward -	50,367	47,000	50,247	45,547
Contingent Charges.				
Office Expenses and Miscellaneous - -	2,750	1,000	2,750	1,254
Charges for the collection and distribution of Seeds	2,500	6,300	2,500	7,382
Manure - - - -	1,200	...	1,200	13,518
Garden Improvements - - -	2,248	...	6,000	
Expenses for the Herbarium - -	2,400	1,000	1,200	1,064
Library Charges - - -	1,500	4,000	1,500	3,645
Repairs of Roads - - -	2,500	12,100	2,500	...
Maintaining steam pump for garden Tanks -	1,632	...	...	...
Cost of Medical Stores - - -	...	...	...	187
Fitting up new Palmhouse - -	800	...	...	...
Purchase of Service Stamps - -	253	50	253	285
Travelling Allowances - - -	2,200	250	2,200	499
Stores from England - - -	...	500	...	2,924
Freight on Europe Stores - -	...	40	...	20
Petty Construction and Repairs - -	...	60	...	2,219
Value of mathematical instruments - -	...	...	...	34
	19,983	25,300	20,103	33,031
	70,350	72,300	70,350	78,578
Grants to Public Gardens.				
Grant to Zoological Gardens - -	20,000	20,000	20,000	20,000
Grant to Public Garden, Monghyr - -	300	300	300	300
Grant to Birch Hill Park at Darjeeling -	2,500	2,000	2,000	1,979
	22,800	22,300	22,300	22,279
BOTANICAL GARDEN AT DARJEELING. *Establishment.*				
Head Gardener and Plant Collectors -	3,000	2,600	2,700	2,475
Gardeners and Coolies - - -	3,000	3,000	3,000	2,664
Blacksmiths and Carpenters - -	480	100	480	107
	6,480	5,700	6,180	5,246
Contingent Charges.				
Purchase and carriage of Plants and Seeds -	500	600	500	893
Frames, &c. - - - -	600	1,800	250	
Tools and other Contingencies - -	900	...	900	1,217
Piping for introduction of water into the garden	...	...	...	1,696
Cultivation of Seed Potatoes - -	...	300	1,000	...
	2,000	2,700	2,650	3,806
	8,480	8,400	8,830	9,052
	1,01,630	1,03,000	1,01,480	...
DEDUCT—for rounding -	230	...	480	...
Total Botanical and other Public Gardens, Rupees -	1,01,400	1,03,000	1,01,000	1,09,909

Numbers 1882-83.	Numbers 1883-84.	Emigration. Charges under Act XIII of 1864.				
		Salaries.				
1	1	Protector of Emigrants, ⅘ths salary -	9,504	15,980	9,504	15,984
1	1	Personal Assistant, ⅘ths salary -	2,880		2,880	
1	1	Medical Inspector - - -	3,600		3,600	
			15,984	15,980	15,984	15,984
		Establishment.				
24	23	Establishment, ⅘ths charges - -	5,882	5,300	6,652	5,775
		Contingent Charges.				
		Travelling Allowance - - -	...	250	...	230
		House Rent - - - -	1,008	1,000	1,008	1,008
		Office Expenses and Miscellaneous - -	916	410	956	325
		Postage Charges.				
		Purchase of Service Postage Stamps -	100	60	100	54
		Total Emigration, Rupees -	23,890	23,000	24,700	23,376

EXPENDITURE —*continued.*

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts 1881-82.
Registration of River-borne Traffic.	Rs.	Rs.	Rs.	Rs.
Establishment - - - -				
Boat Establishment - - - -	15,270	15,300	15,270	15,033
Contingencies - - - -	620	565	600	493
Petty Construction and Repairs- - -	600	600	630	155
Office and Ground rent - - -	30	30	...	35
Service Postage Stamps - - -	...	5	...	7
Total Registration, &c., Rupees -	16,520	16,500	16,500	15,723
LOCAL. **Inland Labour Transport.**				
Proportion of cost of Establishment in Controlling and Account Offices - - -	600	700	700	63
Personal Assistant - - - -	1,920	1,920	1,920	1,920
Superintendents - - - -				
Medical Inspectors - - - -	18,476	20,680	24,476	25,168
Inspector of Labourers - - -				
Clerks - - - - -	12,320	...	9,575	11,359
Servants - - - - -	2,606	12,000	2,638	
Travelling Allowance - - -	1,300	1,200	3,300	1,116
Office Rent - - - -	2,559	1,000	2,707	2,034
Service Postage Stamps - - -	595	500	575	325
Fees for Medical Examiner - - -	1,600	1,500	1,600	1,741
Contingencies and Miscellaneous - -	4,684	3,000	5,550	2,924
Petty Construction and Repairs - -	2,880	1,500	2,580	1,578
	49,540		55,621	
ADD—for rounding -	460		379	
Total Inland Labour Transport, Rupees -	50,000	44,000	56,000	48,228

27.—TERRITORIAL AND POLITICAL PENSIONS.

	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
TERRITORIAL AND POLITICAL PENSIONS -	10,32,000	10,55,000	10,27,740	10,07,399
Total 27, Territorial & Political Pensions Rs.	10,32,000	10,55,000	10,27,740	10,07,399

DETAILS.

	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
IMPERIAL. **Territorial and Political Pensions.**				
Stipends and Allowances of the Nizamut.	Rs.	Rs.	Rs.	Rs.
Nawab Alikudr Syud Hussain Ali Mirza Bahadoor -	1,80,000		1,80,000	
16 Brothers of ditto -	1,90,000		1,90,000	
Nawab Shahoon Nissa Begum - -	36,000		36,000	
His Highness the Nawab Nazim of Bengal -	...		...	
Raisoon Nissa Begum (widow of Hamayoon Jah) -	99,822		99,822	
Nawab Azim Ali Khan, eldest son of the late Nawab Assadulah Khan - - -	56,320	7,30,000	56,320	7,65,856
Nawab Jhumshe Jehan Begum, first Consort of the Nawab Nazim - - -	45,888		45,888	
Nawab Moolkzamaneah Begum, second Consort of the Nawab Nazim - - -	44,800		44,800	
Syud Zynool Abdeen, son of Nawab Sufdar Ali Khan	17,204		17,204	
Sultan Gaiteeara Begum and her daughter -	13,440		13,440	
Syud Mozuffer Ali, son of the late Syud Ameer Ali -	10,112		10,112	
Stipends not exceeding Rs. 5,000 per annum -	1,42,961	1,59,400	1,37,185	1,45,867
Salary of Agent Governor General, including Horse Allowance - - - -	...	....	...	19,764
Carried over -	8,36,547	8,89,400	8,30,771	9,31,487

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EXPENDITURE —*continued.*

27.—TERRITORIAL AND POLITICAL PENSIONS, &c.—*continued.*

	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
IMPERIAL—continued.	Rs.	Rs.	Rs.	Rs.
Territorial and Political Pensions—*continued.*				
Stipends and Allowances of the Nizamut—continued.				
Brought forward -	8,36,547	8,89,400	8,30,771	9,31,487
Office Establishment - - - -	...	...	...	9,342
Travelling Allowance - - -	...	...	...	372
Contingencies - - - -	...	...	...	2,833
Allowance to Moorshedabad Municipality for City Conservancy - - -	3,600	...	3,600	4,770
Pensions to Servants - - - -	...	...	...	141
Nizamut College Establishment - -	...	...	...	17,853
Nizamut School Establishment - - -	...	...	...	11,986
Public Works - - - -	...	600	...	49,150
Marriage Grants - - - -	42,000	...	42,000	...
Loans to Stipendiaries - - -	3,000	...	3,000	730
Survey of Nizamut Lands - - -	...	...	...	3,629
Miscellaneous - - - -	...	...	...	23,954
	8,85,147	8,90,000	8,79,371	10,56,247
DEDUCT RECEIPTS—chiefly Interest -	...	...	...	2,21,049
	8,85,147	8,90,000	8,79,371	8,35,198
Rajmehal Family - - - -	20,090		20,090	
Mohamed Mendee - - - -	...		...	
Seth Kissen Chand - - - -	...		...	
Syud Ashgar Ally and Ahmed Ally (Minors) -	17,340		17,340	
Chitpoor and Purneah Families - - -	9,126		9,126	
Pensions not exceeding Rs. 5,000 per annum -	34,876		34,876	
	81,432		81,432	
Other Pensions.				
Rajah Moheeput Sing, son of late Raja Bhoop Sing -	17,000	1,65,000	17,000	1,72,201
Sikkim Rajah - - - -	12,000		12,000	
Unno Chutter Charges (paid in Cuttack) - -	6,599		6,599	
Allowance of Khurda Raja - - -	25,600		25,600	
	61,199		61,199	
Pensions not exceeding Rs. 5,000 per annum -	3,962		5,738	
	65,161		66,937	
	10,31,740		10,27,740	
Add for rounding - - - -	260		...	
Total Territorial and Political Pensions, Rs. -	10,32,000	10,55,000	10,27,740	10,07,399

28.—CIVIL FURLOUGH AND ABSENTEE ALLOWANCES.

	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
ALLOWANCES - - - -	...	...	20,000	27,821
Total 28, Civil Furlough, &c., Allowances, Rs.	...	...	20,000	27,821

EXPENDITURE—*continued.*

29.—SUPERANNUATION ALLOWANCES AND PENSIONS.

	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
	Rs.	Rs.	Rs.	Rs.
SUPERANNUATION AND RETIRED ALLOWANCES -	10,84,602	10,00,000	9,46,756	8,88,806
COMPASSIONATE ALLOWANCES - -	46,407	20,000	46,462	22,264
GRATUITIES - - - -	35,000	95,000	35,282	32,494
*PENSIONS AND GRATUITIES** - - -	...	...	...	4,658
BONUS TO OFFICERS OF THE PUBLIC WORKS DEPARTMENT.	...	...	...	2,784
	11,66,009	11,15,000	10,28,500	9,51,006
For rounding - - - -	+991	...	—500	...
	11,67,000	11,15,000	10,28,000	9,51,006
IMPERIAL -	...	...	...	9,46,348
PROVINCIAL -	11,67,000	11,15,000	10,28,000	4,658
LOCAL.				
PENSIONS AND GRATUITIES—LOCAL* -	...	...	...	162
Total 29, Superannuation Allowances, &c., Rupees - - - - - -	11,67,000	11,15,000	10,28,000	9,51,168

* Gratuities should be shewn distinctly and not lumped up with Pensions.

IMPERIAL. Superannuation Allowances & Pensions.	Budget Estimate, 1882-83.	Lapsed since the date of framing the Budget Estimate, 1882-83.*	Amount payable in 1883-84.	Add new Pensions and Retired Allowances granted since the date of last Estimate.†	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Accounts, 1881-82.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Departments.							
Land Revenue - -	99,273	2,085	97,188	18,675	1,15,863	...	...
Revenue Survey -	11,984	...	11,984	145	12,129	...	...
Opium - -	36,525	...	36,525	1,290	37,815	...	...
Salt - -	18,297	330	17,967	413	18,380	...	...
Stamps - -	2,906	...	2,906	...	2,906	...	...
Excise - -	14,703	194	14,509	5,530	20,039	...	...
Customs - -	68,352	...	68,352	37,635	1,05,987	...	...
Assessed Taxes - - -	1,016	...	1,016	...	1,016	...	...
Registration - -	318	...	318	120	438	...	...
Post Office - -	7,656	432	7,224	1,348	8,572	...	...
Mint - - - -	2,384	...	2,384	...	2,384	...	...
General Administration -	1,26,178	156	1,26,022	8,365	1,34,387	...	...
Law and Justice -	2,19,766	10,276	2,09,490	37,550	2,47,040	...	...
Police - -	1,58,567	3,159	1,55,408	12,159	1,67,567	...	...
Education - -	30,648	396	30,252	8,813	39,065	...	...
Medical - -	9,919	...	9,919	6,522	16,441	...	...
Political - -	1,940	...	1,940	...	1,940	...	...
Scientific and other Minor Departments - -	119	...	119	7,000	7,119	...	...
Stationery and Printing -	2,402	...	2,402	795	3,197	...	...
Miscellaneous - -	13,150	72	13,078	...	13,078	...	...
Public Works Department -	1,50,653	634	1,50,019	9,220	1,59,239	...	...
	9,76,756	17,734	9,59,022	1,55,580	11,14,602	...	...
DEDUCT—Amount transferred to Assam -	30,000	...	...	...	30,000	...	...
Total -	9,46,756	17,734	9,59,022	1,55,580	10,84,602	10,00,000	8,88,806

* The deductions shown in this column include the Superannuation Allowances transferred for payment to other Governments.
† Includes also those transferred for payment from other Governments.

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EXPENDITURE—*continued.*

30.—STATIONERY AND PRINTING.

	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
STATIONERY OFFICE AT THE PRESIDENCY - -	...	...	...	87,238
STATIONERY PURCHASED FOR CENTRAL STORES—IMPERIAL -	3,00,000	4,15,000	2,65,000	12,96,069
TOTAL IMPERIAL - -	3,00,000	4,15,000	2,65,000	13,83,307
PROVINCIAL.				
STATIONERY OFFICE AT THE PRESIDENCY - -	95,140	95,000	93,000	...
STATIONERY PURCHASED IN THE COUNTRY - -	88,300	82,000	90,000	81,165
GOVERNMENT PRESSES - - - -	2,47,060	2,35,000	2,28,800	2,54,481
PRINTING AT PRIVATE PRESSES - - -	3,500	10,000	13,600	10,327
STATIONERY SUPPLIED FROM CENTRAL STORES - -	5,25,000	5,12,000	5,76,000	5,28,962
RENTS, RATES AND TAXES - - - -	...	...	2,600	4,980
REFUNDS - - - - -	1,000	1,000	...	...
TOTAL PROVINCIAL -	9,60,000	9,35,000	10,04,000	8,79,915
LOCAL.				
PRINTING AT PRIVATE PRESSES—LOCAL - - -	24,000	18,000	18,000	17,401
Total 30 Stationery and Printing, Rupees -	12,84,000	13,68,000	12,87,000	22,80,623

DETAILS.

Numbers. 1882-83.	Numbers. 1883-84.		Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
		Stationery Office at the Presidency.	Rs. Provincial.	Rs. Provincial.	Rs. Provincial.	Rs. Imperial.
		Establishment.				
64	69	Clerks - - - -	33,704	32,700	32,061	31,674
39	39	Servants and others - -	3,132		3,132	
		Temporary Establishment - -	...	700	...	1,336
			36,836	33,400	35,193	33,010
		Contingencies.				
		One-third Freight on Europe Stores -	5,804	6,000	5,807	2,938
		Cost of landing Stationery Packages -	5,000	8,000	5,000	3,675
		Form Store Department - -	25,500	42,800	25,500	43,747
		Office Expenses and Miscellaneous -	18,500		...	
		Office rent - - - -	...	400	18,500	
			54,804	57,200	54,807	50,360
		Postage Charges.				
		Service Postage Stamps - - -	3,500	4,400	3,000	3,867
		Total Stationery Office, &c., Rupees -	95,140	95,000	93,000	87,237
		PROVINCIAL. **Stationery purchased in the Country.**				
		STATIONERY PURCHASED IN SEVERAL DEPARTMENTS.				
		Land Revenue - - -	17,000	15,000	17,000	16,164
		Excise - - - -	2,700	2,500	2,700	2,534
		Law and Justice—				
		Civil and Sessions Courts - -	36,000	35,000	39,000	34,936
		Criminal Courts - - -	10,000	8,400	11,000	8,727
		Courts of Small Causes - -	600	500	1,100	547
		Police - - - -	22,000	20,600	19,200	18,257
		Total Stationery purchased in the Country, Rupees - - -	88,300	82,000	90,000	81,165

EXPENDITURE—*continued.*

30.—STATIONERY AND PRINTING—*continued.*

Government Presses.	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
	Rs.	Rs.	Rs.	Rs.
BENGAL SECRETARIAT PRESS.				
Salary.				
Superintendent - - -	12,000	11,650	11,800	11,663
Establishment.				
Printers and Examiners - - -				
Readers and Copy-holders - -				
Compositors and Distributors - -		31,000	1,30,000	29,289
Pressmen - - - -	1,49,000			
Clerks, Servants and others - -		27,000		...
Overtime of the Establishment - -		17,000	...	26,173
Piece-hand Establishment - -		72,000	...	17,890
				74,600
	1,49,000	1,47,000	1,30,000	1,47,952
Supplies.				
Cost of Materials and Stock - -	6,000	2,600	6,000	2,765
Contingent Charges.				
Service Postage Stamps - -	10,500	9,000	10,500	9,986
Contingencies - - -	10,000	7,900	10,000	10,448
Cost of Stores from England - -	...	11,000	...	4,056
Contract and Miscellaneous Printing -	...	225	...	...
One-fifth freight on Stores - -	...	25	...	...
	20,500	28,150	20,500	24,490
	1,87,500	1,89,400	1,68,300	1,86,870
PRESIDENCY JAIL PRESS.				
Establishment.				
Overseers, Readers, Instructors and Distributors - - - -	7,980		7,980	
Engineer - - - -	360	8,500	360	8,825
Clerks - - - -	720		720	
Servants - - - -	264		252	
Overtime of the Establishment - -	4,676	3,900	4,688	4,260
	14,000	12,400	14,000	13,085
Contingent Charges.				
Block and Plant - - -	10,000	2,200	10,000	555
Purchase of Type, &c. - - -	...	200	...	8,897
Service Postage Stamps - - -	...	...	...	800
Miscellaneous - - - -	12,000	10,000	12,000	17,873
Cost of Europe Stores - - -	...	...	...	1,128
	22,000	12,400	22,000	29,253
	36,000	24,800	36,000	42,338
GOVERNMENT PUBLICATIONS.				
Uriya Gazette - - - -	2,000	2,500	2,000	2,855
Customs Publications - - -	21,560	18,300	22,500	22,418
	23,560	20,800	24,500	25,273
Total Government Presses, Rupees -	2,47,060	2,35,000	2,28,800	2,54,481
LOCAL.				
Printing at Private Presses—Local.				
District Road Fund - - - -	23,000	17,650	17,000	17,227
Do. Road Account - - -	500	185	468	42
Zamindary Dâk Fund - - -	867	150	802	15
Inland Labour Transport Fund - - -	60	15	10	117
	24,427	18,000	18,280	
DEDUCT—for rounding -	427	...	280	
Total Printing at Private Presses—Local, Rupees - - - -	24,000	18,000	18,000	17,401

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EXPENDITURE—*continued.*

31.—MISCELLANEOUS.

	Budget Estimate, 1883-84	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
CHARGES FOR REMITTANCE OF TREASURE - -	45,000	42,000	45,000	67,142
MISCELLANEOUS AND UNFORESEEN CHARGES -	...	...	...	14,075
MISCELLANEOUS REFUNDS - - -	4,000	4,000	...	...
TOTAL IMPERIAL -	49,000	46,000	45,000	81,217
PROVINCIAL.				
ALLOWANCES TO CIVIL SERVANTS OUT OF EMPLOY -	500	...	500	115
TRAVELLING ALLOWANCES TO COVENANTED AND UNCOVENANTED OFFICERS ATTENDING EXAMINATIONS -	3,000	2,000	3,000	3,002
REWARDS FOR PROFICIENCY IN ORIENTAL LANGUAGES, AND ALLOWANCE TO LANGUAGE EXAMINATION COMMITTEE	12,000	18,000	8,000	7,110
COST OF BOOKS AND PUBLICATIONS - -	4,600	4,000	5,500	3,963
DONATIONS FOR CHARITABLE PURPOSES - -	50,600	54,000	53,300	52,053
CHARGES ON ACCOUNT OF EUROPEAN VAGRANTS -	4,300	4,000	2,200	4,066
REWARDS FOR DESTRUCTION OF WILD ANIMALS -	30,000	30,000	30,000	29,343
PETTY ESTABLISHMENTS - - -	*62,300	18,000	12,800	14,908
SPECIAL COMMISSIONS OF ENQUIRY - -	...	10,000	...	175
RENTS, RATES AND TAXES - - -	1,63,800	1,60,000	1,53,800	1,55,353
MISCELLANEOUS AND UNFORESEEN CHARGES -	22,900	10,000	22,900	15,497
MISCELLANEOUS REFUNDS - - -	3,43,000	3,40,000	...	3,79,386
TOTAL PROVINCIAL -	6,97,000	6,50,000	2,92,000	6,64,971
LOCAL.				
PETTY ESTABLISHMENTS—LOCAL—				
District Road Fund - - -	16,000	20,000	20,174	21,185
District Road Account - - -	1,000	1,000	826	
	17,000	21,000	21,000	21,185
MISCELLANEOUS AND UNFORESEEN CHARGES—LOCAL -	3,000	5,000	1,000	21,740
MISCELLANEOUS REFUNDS - - -	...	1,000	...	154
TOTAL LOCAL -	20,000	27,000	22,000	43,079
Total 31, Miscellaneous, Rupees -	7,66,000	7,23,000	3,59,000	7,89,267

* Of this Rs. 45,000 is on account of the Provincial share of the Expenditure for the Local Fund Central Board, which in the accounts and future estimates, should be shown under 18 General Administration.

32.—FAMINE RELIEF.

	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
FAMINE RELIEF CHARGES - - -	...	...	...	—1,23,070
Total 32, Famine Relief Rs. -	...	...	...	—1,23,070

36.—STATE RAILWAYS.

	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
STATE RAILWAYS—WORKING AND MAINTENANCE -	...	...	*35,71,000	†30,34,468
Total 36, State Railways, Rupees -	...	...	35,71,000	30,34,468

41.—INTEREST ON DEBT INCURRED FOR PRODUCTIVE PUBLIC WORKS.

	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
STATE RAILWAYS - - - -	16,03,000	14,14,000	14,26,000	12,86,301
IRRIGATION - - - -	21,86,000	21,26,000	21,36,000	20,75,188
Total 41, Interest on Debt, &c., Rupees, -	37,89,000	35,40,000	35,62,000	33,61,489

* Includes Rs. 16,18,000 on account of 42 State Railways Capital.
† Includes „ 11,31,862 on account of 42 State Railways Capital.

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EXPENDITURE—*continued.*

46.—IRRIGATION AND NAVIGATION.

	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
IRRIGATION—PROVINCIAL—				
IN CHARGE OF PUBLIC WORKS OFFICERS -	...	...	36,72,000	36,60,235
LOCAL.				
IRRIGATION—LOCAL—				
IN CHARGE OF CIVIL OFFICERS - -	1,000	1,000	2,000	1,649
Total 46, Irrigation and Navigation, Rupees - - -	1,000	1,000	*36,74,000	†36,61,884

* Includes Rs. 10,60,000 Rupees on account of 39 Irrigation and Navigation.
† Includes Rs. 10,41,204 Rupees on account of 39 Irrigation and Navigation.

48.—CIVIL BUILDINGS, ROADS AND SERVICE

	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
IN CHARGE OF PUBLIC WORKS OFFICERS—				
Original Works - - -	...	...	57,51,000	66,87,239
Establishment - - -	...	...		
Tools and Plant - - -	...	...		
Charges for collection of Tolls on Provincial Roads -	...	...		
Strand Banks - - - -	...	...		
	...	...	57,51,000	66,87,239
IN CHARGE OF CIVIL OFFICERS - - -	54,000	48,000	48,000	70,315
Total Provincial, Rupees -	54,000	48,000	57,99,000	67,57,554
LOCAL.				
IN CHARGE OF PUBLIC WORKS OFFICERS - -	...	...	32,000	...
IN CHARGE OF CIVIL OFFICERS—				
District Road Fund - - -	44,92,000	39,51,000	46,46,000	38,07,745
Ditto Account - - -		49,000		47,916
Estates Improvement - - -		...		43,459
Inland Labour Transport Fund - -		..		
	44,92,000	40,00,000	46,46,000	38,99,120
Total—Local, Rupees -	44,92,000	40,00,000	46,78,000	38,99,120
Total 48, Civil Buildings, Roads and Services, Rupees - - - -	45,46,000	40,48,000	1,04,77,000	1,06,56,674

51.—EXCHANGE ON TRANSACTIONS WITH LONDON.

	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Accounts, 1881-82.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
EXCHANGE ON OTHER TRANSACTIONS WITH LONDON -	1,000	59,000	...	1,218
DEDUCT-CREDIT ADJUSTMENTS - - -	35,000	35,000	28,000	97,617
Total 51, Exchange, &c., Rupees -	—34,000	24,000	—28,000	—96,399